



INTERNATIONAL CONFERENCE IN TECHNOLOGY, HUMANITIES AND MANAGEMENT

ICTHM 2023

Building a sustainable future:
Fostering synergy between
technology, business and humanity

Organised by **Accounting Research Institute,**
Universiti Teknologi MARA Malaysia & Istanbul Medipol University, Turkiye

12-13

JUNE 2023

ISTANBUL, TURKIYE

HYBRID CONFERENCE



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FOREWARD

from the
Vice Chancellor, Universiti Teknologi MARA (UiTM)



Professor Datuk Dr. Hajah Roziah Mohd Janor

It is with great pleasure that I welcome you all to the International Conference in Technology, Humanities, and Management (ICTHM 2023) jointly organised by UiTM. As the Vice Chancellor, I am delighted to extend my warmest greetings to participants, scholars, researchers, industry professionals, and distinguished guests from around the globe.

ICTHM 2023 stands as a testament to our commitment to fostering interdisciplinary dialogue, encouraging innovation, and promoting knowledge exchange across diverse fields. This conference serves as a platform for academics, practitioners, and visionaries to come together and explore the latest advancements in technology, humanities, and management.

In today's rapidly evolving world, the convergence of technology, humanities, and management has become more crucial than ever before. The challenges we face demand a holistic approach, one that integrates the insights and expertise from various domains. The conference program showcases a diverse range of topics, encompassing cutting-edge research, case studies, and practical applications. From artificial intelligence and data analytics to cultural studies and organizational leadership, ICTHM 2023 covers a broad spectrum of areas that are at the forefront of our contemporary landscape.

Our university takes pride in its role as a catalyst for academic excellence and societal impact. We believe in the power of collaboration, inclusivity, and shared knowledge to drive positive change. The ICTHM 2023 conference embodies these principles by providing a platform for participants from different backgrounds and disciplines to engage in meaningful discussions, network, and establish lasting partnerships.

I would like to express my deepest gratitude to the organizing committee, researchers, authors, reviewers, and all those who have contributed to the success of this conference. Your hard work and dedication are the driving forces behind this gathering.

I encourage all participants to actively engage in the sessions, exchange ideas, challenge existing paradigms, and embrace new perspectives. Let us collectively explore innovative approaches, identify emerging trends, and shape the future of technology, humanities, and management.

I extend my warmest wishes for a fruitful and rewarding conference experience.

Thank you.

MESSAGE

School of Business & Management Sciences
Istanbul Medipol University, Türkiye



Prof. Dr. Gokhan Silahtaroglu

It is my honor and privilege to welcome you to the International Conference in Technology, Humanities, and Management (ICTHM 2023), organized in collaboration between Istanbul Medipol University's School of Business & Management Sciences and the Accounting Research Institute. As the Dean of the School, I extend my warmest greetings to participants, esteemed researchers, scholars, and industry professionals from around the world.

At Istanbul Medipol University, we are committed to academic excellence, research, and societal impact. Through our partnership with the Accounting Research Institute, we have created an environment that encourages the exchange of ideas, encourages intellectual growth, and drives innovation. ICTHM 2023 represents our shared commitment to advancing knowledge and addressing the challenges faced by our global community.

The conference program features a diverse range of topics, encompassing technological advancements, humanities perspectives, and management strategies. From artificial intelligence and data analytics to cultural studies and organizational leadership, ICTHM 2023 covers a wide spectrum of subjects that are at the forefront of today's rapidly evolving landscape.

I express my heartfelt gratitude to the organizing committee, distinguished researchers, authors, and reviewers who have contributed to the success of this conference. Your dedication and expertise are instrumental in creating a platform for meaningful discussions and collaborative endeavors.

I encourage all participants to actively engage in the conference sessions, foster connections, and exchange ideas. Let us seize this opportunity to explore new horizons, challenge existing paradigms, and shape the future of technology, humanities, and management.

I extend my best wishes for a productive and enlightening conference experience. May ICTHM 2023 inspire us all to embark on new research endeavors, forge impactful collaborations, and make a lasting difference in our respective fields.

Thank you.

MESSAGE

from Director,
Accounting Research Institute, UiTM



Prof. Dr. Jamaliah Said

It is with great pleasure and enthusiasm that I welcome you to the International Conference in Technology, Humanities, and Management (ICTHM 2023). This prestigious event is jointly organized by the Accounting Research Institute at UiTM and the School of Business & Management Sciences at Istanbul Medipol University. On behalf of our institute, I extend my warmest greetings to all participants, esteemed scholars, researchers, and industry professionals from across the globe.

At the Accounting Research Institute, UiTM, and in partnership with the School of Business & Management Sciences, Istanbul Medipol University, we are dedicated to advancing research, academic excellence, and societal relevance. The collaboration between our institutions exemplifies our joint commitment to driving innovation and addressing the critical issues faced by our global society.

I would like to express my sincere gratitude to the organizing committee, esteemed researchers, authors, and reviewers whose invaluable contributions have made this conference a reality. Your collective efforts and dedication have paved the way for meaningful discussions, intellectual growth, and transformative outcomes.

To all conference participants, I encourage you to actively engage in the sessions, forge new connections, and share your insights and experiences. Let us seize this opportunity to foster collaborations, challenge conventional wisdom, and collectively shape the future of technology, humanities, and management.

I extend my best wishes for a fruitful and inspiring conference experience. May ICTHM 2023 ignite innovation, spark new research directions, and empower us to make lasting contributions to our respective fields and the broader society.

Thank you.

About ICTHM 2023

It is our great pleasure to announce the International Conference in Technology, Humanities and Management 2023 (ICTHM 2023) and we would like to invite you to participate in the event. The conference will be held on 12-13 June in Istanbul, Turkiye. The main objective of ICTHM 2023 is to provide a platform for researchers, professionals, scholars and academicians to exchange and share their knowledge, information, new ideas and experience in person with their peers expected to join from different parts of the world.

ICTHM 2023 explores the intersection of these three crucial fields and how they can work together to shape the future. At this conference, we will hear from academics, experts and thought leaders about the latest advancements in technology, the impact of technology on the humanities and the role of management in bridging the gap between these two fields. The aim of this conference is to foster cross-disciplinary collaboration and provide new perspectives on the ways in which technology and the humanities can work hand in hand for the betterment of society.

We hope that ICTHM 2023 outcome will lead to significant contributions to the knowledge base in these up-to-date scientific fields in scope. In addition, the conference also offers opportunities for academicians and industry experts to meet and interact with local and international participants.

Publication Opportunities

Selected high quality papers will be considered for publication in the following SCOPUS/WOS indexed journals/ proceeding:

- * Management and Accounting Review (SCOPUS / ERA / ABDC)
- * Asia-Pacific Management Accounting Journal (ESCI / ERA / ABDC)
- * Conference proceeding that will be submitted for indexing in Web of Science: Conference Proceedings Citation Index (CPCI)

Papers for the above publications are subject to peer review process and additional fee will apply for publication of accepted papers in indexed journals/proceeding.

Distinguished Guest

Ir. Daniel Lumban Tobing CSFA., CFrA
Board Member II
Audit Board of Indonesia (BPK), Indonesia



Mr. Daniel Lumban Tobing is a highly accomplished professional with a distinguished career in the field of auditing and government service. With a strong educational background and a wealth of experience, he has made significant contributions to various organizations throughout his career. Since 2019, he has held a prominent position as a Board Member in The Audit Board of The Republic of Indonesia, highlighting his expertise in auditing and financial governance. Prior to his current role, he served as a Parliament Member of the House of Representatives of The Republic of Indonesia, actively participating in various committees and commissions. During his tenure, he played a key role in the Budget Committee, Commission IV, Commission VI, and Commission IX, leaving a lasting impact on policy and financial matters. Before his foray into government services, Mr. Tobing gained invaluable experience in the corporate sector. He held management positions in renowned companies such as PT. Indonesia Epson Industry from 1997 to 2009 and PT. Hirose Electric Indonesia from 1993 to 1997. These roles allowed him to develop strong leadership and managerial skills, contributing to the success of these organizations.

Distinguished Guest



Prof. Ts. Dr. Norazah Abd Rahman
Deputy Vice-Chancellor
Research and Innovation
Universiti Teknologi MARA (UiTM), Malaysia

Professor Ts Dr. Norazah Abd Rahman is the Deputy Vice-Chancellor (Research and Innovation) at Universiti Teknologi MARA (UiTM), Malaysia. Previously, she was the Dean of the Faculty of Chemical Engineering and the Dean of Industry, Community, and Alumni Network (ICAN) at the College of Engineering, UiTM. Her expertise in engineering was internationally recognized when she was appointed as a Fellow by the Chartered Energy Engineer and Chartered Petroleum Engineer at the Energy Institute, United Kingdom. She also served as an Individual Case Procedure Panelist at the same institute. At the national level, she actively contributed her expertise in Non-Destructive Testing as the National Industry Expert for Machinery and Equipment for Non-Destructive Testing. She also participated in community activities and served as an advisor for various projects involving schools, local communities, and external organizations. As a researcher, she has successfully secured over 50 research projects from various sectors, with a total funding exceeding RM5 million. Noteworthy among her high-impact grant acquisitions is a research cooperation grant worth over RM2 million in 2017 between UiTM and Huazhong University of Science and Technology (HUST) from the Ministry of Science and Technology (MOSTI), People's Republic of China. PETRONAS Research-Renewable Energy Grant worth RM2 million in 2022. She has also published over 40 indexed articles and serves as the Chief Editor of the Malaysian Journal of Chemical Engineering and Technology. Her achievements have been recognized with numerous high-impact awards, including the Leadership Award from UiTM, Best Professor in Chemical Engineering, and the Obelix Award by the British Invention Show. Additionally, she has received gold and diamond awards for various innovation and invention competitions.

Distinguished Guest



Prof. Dr. Mohammad Masrurul Mowla
Pro-Vice Chancellor
International Islamic University Chittagong,
Bangladesh

Professor Dr. Mohammad Masrurul Mowla is currently serving as the Pro-Vice-Chancellor of International Islamic University Chittagong (IIUC) since 2021. Additionally, since 2020, he has also been serving as the Dean of the Faculty of Business Studies at IIUC. Prior to this, from 2017 to 2019, he held the position of the Chairman of the Department of Business Administration (DBA) at IIUC. Since 2019, he has been actively involved as a member of the IIUC Syndicate, playing a significant role in policy formulation on various issues. Apart from that, he has held various important responsibilities at this university at different times. Professor Mowla completed his MBA degree from International Islamic University Chittagong (IIUC) in 2004 and immediately joined IIUC as a lecturer in the Department of Business Administration (DBA). Before that, he held a crucial position at Novartis Bangladesh Limited (a Swiss company). In his nearly 19 years of teaching career, he has published a considerable number of notable articles in renowned national and international journals. Furthermore, he has participated in numerous seminars and conferences in the United Kingdom, the United States, and other countries around the world. His educational background is quite remarkable. Prior to starting his professional career, he completed his Bachelor's and Master's degrees in Mathematics from the University of Chittagong, Bangladesh. Before obtaining his highest degree, a Ph.D., from the University of Hull in the United Kingdom (UK), he also obtained an MSc degree in Marketing from the same university. He gained experience working as a visiting lecturer during his Ph.D. studies. Being an alumnus of the University of Hull, UK, he takes a great pride in being appointed as the Pro Vice-Chancellor of IIUC by the President of Bangladesh.

Distinguished Guest



Prof. Dr. Ali Gunes
Bolu Abant İzzet Baysal University
Türkiye

Ali Gunes took his first English language and literature degree at Hacettepe University, Ankara-Turkey, in 1991. He began his academic career as a Research Assistant at Kafkas University, Kars-Turkey, in July 1993. He completed his “Diploma in English Literature” with “Distinction” at Dundee University, Dundee-Scotland, UK, in 1994 with the thesis titled “The Use of Modern Symbols in Virginia Woolf’s To the Lighthouse.” He earned his PhD in 1999 at Liverpool John Moores University, Liverpool-England, with the thesis “Virginia Woolf’s Conception of the Subject: Modernist Fluidity or Romantic Visionary?” Ali Gunes worked for Kafkas University as an Assistant professor of English literature in the Department of English Language and Literature as the department’s founder, head, and faculty member from 1999 to 2007. In September 2007, he started working for the International University of Sarajevo, Bosnia, and Herzegovina. First, he was the English language and literature program coordinator and then Dean of the Faculty of Arts and Social Sciences from March 2008 to January 2010. Later, Ali Gunes was employed at Karabuk University, Karabuk-Turkey, in September 2010. He was promoted to the title of the professorship in 2012. He taught English literature in this university’s English Language and Literature department and was vice-rector at Karabuk University from 2014 to 2018. In July 2018, Ali Gunes moved to the Social Sciences University of Ankara as a full professor. Later having worked for Istanbul Selahattin Zaim University and Ankara Medipol University, currently, he works for Bolu Abant İzzet Baysal University, Bolu-Turkey. His research interest includes areas and genres of English literature such as literary criticism, literary theory, women’s studies, and cultural and political studies. He is the author of the books - Dark Fields of Civilization: A Cultural and Ideological Approach to the Issue of Women in the Novels of Virginia Woolf, published by Orient in 2007 and Modernism in English Literature: A Reader, published by Savas Yayınevi in 2012. He is also the co-author of Medical Passages & Vocabulary, published by Hacettepe-Tas in 2002. Moreover, he has published various articles and delivered conference papers in Turkey and elsewhere on the English language and literature.

Distinguished Guest



Prof. Dr. Farid A. Sobhani
United International University
Bangladesh

Dr. F. A. Sobhani is a Professor in the School of Business and Economics at United International University (UIU), Dhaka. He is the President of Bangladesh Society for Private University Academics (BSPUA), Dhaka. He is the Vice-President of Federation of Bangladesh Human Resource Organizations (FBHRO), Dhaka. He is a Research Coordinator of Australian Academy of Business Leadership (AABL), Sydney. He is a Board Member of Agile in Education USA, New York. Dr. Sobhani started his career as a corporate professional in 1996. He served as a Financial Analyst cum Company Secretary at Credit Rating Information and Services Limited (CRISL), Dhaka. He was Professor and Dean of Faculty of Business Studies at International Islamic University Chittagong (IIUC) and Daffodil International University (DIU), Dhaka. After completion of BBA and MBA from University of Chittagong, he obtained a second Master's in Project Management from University of Antwerp, Belgium. He did his PhD under School of Management at Universiti Sains Malaysia (USM), Malaysia. He is a Registered Scrum Master from USA. He published 11 (eleven) books and magazines. He received 'Education Award 2022' by Swadhinata Sangsad, Dhaka and 'HR Guru Award 2017' by Stamford University, Dhaka. He received research grants from Australia, Malaysia and Bangladesh. He got published around 100 articles in different Journals at home and abroad. His areas of research are corporate disclosure, HR, leadership, and agile in education. He was a Coordinator of USIM-IIUC PhD Collaboration Program at Universiti Sains Islam Malaysia (USIM), Malaysia. He supervised PhD students at home and abroad; and examined doctoral theses as an external examiner at globally reputed universities in Australia, Malaysia and India. He explored 21 countries around the world. He presented research papers and delivered keynote speeches in many international conferences in Asia, Europe, Australia, and the United States.

Distinguished Speaker



Prof. Dr. Gokhan Silahtaroglu

Dean
School of Business & Management
Sciences,
Istanbul Medipol University, Türkiye

Prof. Dr. Gökhan Silahtarođlu is a highly accomplished academic and researcher in the field of Electrical and Electronics Engineering. He obtained his BS degree from the Turkish Military Academy in 1987, followed by his MA and PhD degrees in Quantitative Methods from Istanbul University, Türkiye. Throughout his illustrious career, he has made significant contributions to the fields of data mining, text mining, big data analysis, machine learning, and systems analysis. With a wealth of expertise and knowledge, Prof. Dr. Silahtarođlu has held various teaching and research positions at esteemed institutions. He has imparted his wisdom as a lecturer at Liverpool John Moores University and Beykent University. Currently, he holds the position of lecturer at Istanbul Medipol University, where he serves as the chair of the Management Information Systems Department and holds the esteemed position of dean at the Istanbul Medipol Business School. Prof. Dr. Silahtarođlu's research interests span a wide range of cutting-edge topics. He has authored and co-authored more than sixty scientific papers and books, focusing primarily on data mining and machine learning. Beyond his accomplishments in data science, Prof. Dr. Silahtarođlu is a multidisciplinary researcher. He has delved into the field of bioinformatics, conducting groundbreaking research that bridges the gap between computational analysis and biological sciences. His expertise in this domain has led him to actively participate in projects involving AI-supported Intensive Care units and self-learning smart clinical laboratory systems. Through these initiatives, he aims to revolutionize healthcare by integrating advanced technologies and intelligent algorithms into medical practice. With his remarkable achievements, Prof. Dr. Gökhan Silahtarođlu has left an indelible mark on the fields of data mining, machine learning, and bioinformatics. His passion for research, commitment to academic excellence, and dedication to advancing technology make him a prominent figure in the scientific community. As he continues to inspire and educate future generations of engineers and researchers, his impact on the world of science and innovation only grows stronger.

Industry Expert



Mr Fatih Çiftçi
Chief Executive Officer
Pusula Kurumsal İş Çözümleri

Pusula Kurumsal İş Çözümleri is widely recognized as a premier provider of comprehensive enterprise solutions and services that cater to the diverse needs of businesses across various industries. With a strong commitment to delivering innovative and efficient solutions, the company has established itself as a trusted partner for organizations seeking to streamline their operations, enhance productivity, and achieve sustainable growth in a rapidly evolving business landscape. Their solutions cover areas such as ERP, CRM, supply chain management, and more, tailored to meet the specific needs of businesses. With a strong emphasis on customization and flexibility, they ensure that their clients have access to solutions that align perfectly with their operations, resulting in improved efficiency and optimized processes. Pusula Kurumsal İş Çözümleri also prides itself on its skilled team of professionals who provide comprehensive support throughout the implementation process, ensuring successful integration and utilization of the systems.

The company's commitment to continuous improvement and staying at the forefront of technology enables them to provide cutting-edge tools and strategies to their clients. Through ongoing research and development efforts, Pusula Kurumsal İş Çözümleri enhances their existing solutions and develops new offerings that address emerging business trends. By doing so, they empower businesses to remain competitive and adapt to the rapidly evolving business landscape. Pusula Kurumsal İş Çözümleri is a trusted partner for organizations seeking to streamline their operations, enhance productivity, and achieve sustainable growth through efficient and tailored enterprise solutions.

ICTHM 2023

Conference Directors



Associate Prof. Dr. Eley Suzana Kasim

Accounting Research Institute
Universiti Teknologi MARA & Faculty of Accountancy
Universiti Teknologi MARA
Cawangan Negeri Sembilan, Kampus Seremban

Dr Eley Suzana Kasim is an Associate Professor at the Faculty of Accountancy of Universiti Teknologi MARA Cawangan Negeri Sembilan, Malaysia. She is currently a Research Fellow at the Accounting Research Institute of Malaysia. She teaches Cost Accounting and Management Accounting courses during most of her 28 years of teaching experience. Her current research interests are Supply Chain Management, Performance Measurement, Sustainability, Investment Fraud, Accounting Education and Qualitative Research. She has published articles in internationally refereed journals and books for Management Accounting courses. She has also been awarded several research grants, at local and international level.



Associate Prof. Dr. Elif Baykal

School of Business and Management Sciences
Istanbul Medipol University
Turkiye

Assoc. Prof. Elif Baykal is a graduate of Boğaziçi University, Political Science and International Relations programme. She completed his master's degree at Istanbul Bilgi University, Department of Business Administration programme, and she had her doctorate degree at Yıldız Technical University, Department of Management and Organization. Prior to her academic career, she worked as a human resources manager in Turkey's leading FMCG companies and participation banks for 12 years. She has been working at Istanbul Medipol University for 8 years. She works as the head of business administration and gives lectures in the fields of organizational theory, management organization, leadership and strategy.



Dr. Fazlida Mohd Razali

Accounting Research Institute
Universiti Teknologi MARA

Dr Fazlida Mohd Razali is a Research Fellow, in UITM's Accounting Research Institute and Senior Lecturer of Faculty of Accountancy. A Chartered Accountant registered with the Malaysian Institute of Accountants (MIA), Associates Member of Institutes of Internal Audit Malaysia (IIAM) and ASEAN CPA, Dr Fazlida specialises in the field of audit and behavioural studies through her passion in research and development in Accounting, Auditing, Governance, Risk Management, Internal Control and Financial Criminology. She is currently venturing into a novel direction, harnessing her expertise to explore Information Security Governance within the realms of FinTech and Islamic financial criminology. Prior to her academic career, she has nine years of experience helping Public Listed Companies with value added independent assurance and consultations on the effectiveness and efficiency of risk management, internal control and governance through her role as internal and external audit practitioner.

Strategic Management and Leadership Training & Strategic Leadership Roundtable (SLR) 2023



Prof. Dr. Zuraidah Mohd Sanusi
Director
Centre for Profiling and Assessment
Institute of Leadership and Development (ILD)
Universiti Teknologi MARA

Prof Dr. Zuraidah Mohd Sanusi is the Director of the Centre for Profiling and Assessment at Universiti Teknologi MARA. She is also a senior research fellow at the Accounting Research Institute-HICOE, UiTM. She holds a Doctorate in Business Administration (Accounting) from Universiti Kebangsaan Malaysia and has a master's and bachelor's degree in accounting from Syracuse University, USA. With over 30 years of experience at UiTM, she has received awards for her research, published over 200 articles in high impact journals, and has an H-index of 30+. Her research interests include auditing, forensic accounting, corporate reporting, corporate governance, management accounting, and management. She actively collaborates with research groups, organizes conferences, seminars, and workshops, and supervises graduate students. Dr. Sanusi is the Editor-in-Chief of the Journal of Governance and Accountability Studies and serves on editorial boards for of Asian Journal of Islamic Management and Journal of Governance and Integrity. Her work extensively revolves around enhancing the competencies, judgement, and performance of auditors, managers, employees of companies, enforcement agencies, and social enterprises.



Associate Prof. Dr. Nor Balkish Zakaria
Research Fellow
Accounting Research Institute
Universiti Teknologi MARA

Associate Prof. Dr Nor Balkish Zakaria is a senior research fellow for the Accounting Research Institute of Universiti Teknologi MARA, Malaysia. Before that, she was the Head of the Accounting, Business and Economic Research Centre at UiTM Johor. She has been active in international research activities and linkages. She received several grants from international organisations and Malaysian government entities. She was awarded Marie Curie Risk Management Research Grant based in Europe for two consecutive years (2009 and 2010) and the Institute of Management Accountants in 2022. In addition, she also headed the research grant from Malaysia Federal Agricultural Marketing Authority on profiling agricultural productions and marketing channels; and Palm Oil Kernel Supply Chain, a joint venture grant between Malaysia Institute for Supply Chain Innovation and Procter & Gamble in 2015 and 2017. On top of that, she also led various local research grants encompassing the area of financial reporting quality and corporate governance, SME microfinance, small business sustainability and internal control of NPOs. She has also been invited as Visiting Professor to Sultan Syarif Kasim State Islamic University, Riau, Indonesia, from April-June 2021. She is also actively fulfilled many corporate and government agency invitation speakers such as Kastam di Raja, JKR, Integrity Malaysia, JPJ, Ministry of Health etc.

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ASYMMETRIC ADJUSTMENT IN MALAYSIAN STOCK MARKET

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Abstract

The stock market-inflation nexus has been the focus of academic and policy research for decades, with perplexing results. Yet the traditional linear time series methods applied in earlier studies ignored the influence of asymmetry adjustment and might have led to inaccurate assessment. Consequently, this study intends to reduce the gap by examining the asymmetric influence of consumer price index on stock index using the Malaysian data from December 1993 through June 2022 and the threshold autoregressive and momentum threshold autoregressive models. By using the stock market index and sectoral index on bank, the results of the threshold autoregressive model provide evidence that support the asymmetric adjustment process of long-run stock index and consumer price index. Both changes in stock market and bank indices respond to negative deviation in the long-run equilibrium, with 9.24% and 8.42% of a unit negative change from the long-run changes in consumer price index respectively. The findings imply that it is crucial for policymakers to take into account different policy responses when inflation changes.

Keywords: Stock index, inflation, bank index

GOVERNMENT ENFORCEMENT AS A MOTIVATING FACTOR FOR CORPORATE INTEGRITY PRACTICES IMPLEMENTATION

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Abstract

Corporate integrity practices have become increasingly important in recent years as businesses face growing pressure to operate ethically and responsibly. Failing to practice integrity has put organisations at risk due to reputational damage, legal liability, and financial losses. These consequences eventually lead to the loss of sustainability for organisations. Hence, companies are highly encouraged to invest in corporate integrity practices to promote ethical behaviour, prevent misconduct, and build trust with stakeholders. However, the initiatives to permeate corporate integrity practices require significant commitment and sources which cause some organisations to hesitate to adopt them. Therefore, this research aims to explore how government enforcement motivates organisations to adopt corporate integrity practices. Based on the review of past studies, government has the authority to enforce integrity compliance practices through legal system and regulation, education and punishment which has significantly influenced organisations to initiate ethical and sustainability practices. This study could assist the management to strategies better in strengthening corporate integrity practices and ethics compliance.

Keywords: Corporate integrity, government enforcement, regulations, integrity practices

WEB-BASED SUSTAINABILITY REPORTING: EVIDENCE FROM STATE ISLAMIC RELIGIOUS COUNCILS (SIRC) IN MALAYSIA

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Abstract

Web-based disclosure on sustainability offers significant benefits of the Internet in promoting transparency and accountability in government entities including religious bodies. Despite its advantages, current evidence indicates a lack of empirical evidence on the extent and quality of disclosure of sustainability-related information on the websites of State Islamic Religious Councils in Malaysia. Hence, this study aims to examine the extent and quality of SIRC websites' disclosure in communicating sustainability-related information to their stakeholders. A new SIRC sustainability-related web disclosure index was developed and used in performing a content analysis of the SIRC's websites. Findings demonstrated variations in the extent and quality of disclosure among all SIRCs across four elements, namely environmental, social, economic, zakat and waqf. Hence, future effort is required to ensure uniformity in the content and quality of disclosure. The findings provide valuable input for the government to strengthen the role of SIRCs in achieving sustainability development goals.

Keywords: Web-based disclosure, sustainability reporting, uniformity, religious bodies, Islam

METaverse AND MODIFICATION NEEDS OF HUMAN RESOURCES MANAGEMENT PRACTICES AND POLICIES: AN ISLAMIC PERSPECTIVE

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Abstract

This study aims to develop a conceptual framework that explains the modification needs in Human Resources Management Practices and Policies when an organization uses the metaverse as an alternative to virtual offices. Recent discussions in the existing literature broadly conclude that hybrid work offers high employee productivity, well-being, and mental health. In addition, having a correlative to spiritual values that have a relationship or personal experience with God will inform a person's existence and shapes their meaning, purpose, and mission in everyday life. However, not all types of work can be done through the metaverse, while some work may be done using the metaverse. Other discussions also offer the metaverse as a place for recreation rather than work. Looking at reviews of current literature and interviews with three senior leaders, we provide detailed insights and strategies for maximizing the metaverse as a virtual office through modifications to human resources management (HRM) policies and practices that could be considered for implementation. Our finding shows that organizations need digital leadership and work ethics to benefit from using the metaverse. In addition, the list of modifications in HRM includes (a) the Gamification of HRM practices and policies, (b) strengthening spiritual work values, and (c) leveraging up readiness to change. The specific outcome to be targeted in this study is understanding the future opportunities and challenges of employee management in the workplace based on Islamic religious values.

Keywords: Metaverse, virtual office, HRM practices, Islamic religious values

FINANCING HIGHER LEARNING INSTITUTIONS THROUGH RELIGIOUS MOTIVATION: EXPLORING THE APPLICATION OF MALAYSIA MADANI CONCEPT

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Abstract

As Malaysian Higher Learning Institutions (HLIs) are facing budget constraints, getting financing through society's participation is one of the most significant ways for them to fulfil their financial sustainability. In this regard, religious motivation is vital to encourage the people of Malaysia to donate to HLIs. The Malaysia Madani concept which creates a spirit of unity in the civilised society in Malaysia is considered one of the most important concepts for applying multi-religious motivations for collecting funds for HLIs. Therefore, the main aim of this study is to explore the possible options of collecting funds for higher learning institutions (HLIs) through religious motivation based on the Madani concept in Malaysia. Semi-structured interviews will be conducted among Christian, Hindu, Buddhist and Islamic academicians, scholars, social entrepreneurs, community leaders, religious leaders, corporate socially responsible authorities, the respective delegation from government officials, etc. to collect the data. Based on the interview, the present study will develop and propose a conceptual social financing model based on the Madani concept. The outcome of the study would significantly contribute to the sustainability of Malaysian HLIs and outline the possible application of the Malaysia Madani concept for funding the HLIs.

Keywords: Higher learning institutions, financial sustainability, Madani, social financing model

EMPOWERING THE ENGAGEMENT OF DIGITAL MARKETING DELIVERY SERVICES INNOVATION APPS FOR USERS INTERFACE IN MIDDLE EAST, TURKIYE, THAILAND AND MALAYSIA

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Abstract

Customers prefer using via smartphone apps when buying food and it becoming popular worldwide. Türkiye, Malaysia, and Thailand have more than ten online food distributors delivery service apps (FDS). This study examines the main factors influencing this countries customers' engagement to use online food delivery services (FDS), focusing on four independent variables: time, price, convenience apps motivation factor, and food illustration tools in engaging customers and sustaining business competitive advantage. Result obtained from 280 responses using in-depth interviews and online platform reveal that time consuming and convenience apps were the most important exogenous variable that directly and sequentially affects customer engagement. The novelty of this research will improve FDS services for businesses, entrepreneurs, and the food industry particularly.

Keywords: Online food delivery systems, speed of services, food prices, delivery rates, offers and deals, the user interface (UI), user friendliness

EXPLORING THE EVOLUTIONS OF DIGITAL HUMANITIES AND KNOWLEDGE TRANSFER IN CULTURAL HERITAGE STUDIES VIA THE SPECTRA OF BIBLIOMETRIC ANALYSIS AND SYSTEMATIC LITERATURE REVIEW

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Abstract

Digital humanities (DH) have become increasingly interdisciplinary, drawing attention from researchers and technologists worldwide for its innovative contributions to information science and technology. This study systematically reviews 194 articles published between 2015-2022, focusing on DH's applications in cultural heritage. DH's interdisciplinary nature makes it attractive for its potential users to facilitate the adoption of IR 4.0, by promoting strong connections between the economy, society, and ICT innovations. Through bibliometric analysis of 228 articles from Scopus, we identify potential areas of investigation, predict DH's position in the future, and recommend innovative research applications to bridge the gaps available in the literature. The findings of the analysis also promote the combination of bibliometrics, scientometrics, and informetrics which are rarely used in bibliometric studies. It shows contrast with the presence of this barely investigated field.

Keywords: Digital humanities, knowledge transfer, cultural heritage, bibliometric analysis, systematic literature review

OIL PRICE AND GOVERNMENT EXPENDITURE ON ECONOMIC GROWTH IN MALAYSIA

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Abstract

This study examines the impacts of oil prices and government expenditure on economic growth in the context of Malaysia. The time series monthly data from 2000 to 2021 has been considered for this study and examined by the Auto Regressive Distributed Lag (ARDL) model for short and long-run observations. The finding reveals that the oil price has a favourable impact on both short- and long-term economic growth, hence, Malaysia is practically an oil exporter. Despite the instability of oil prices, the country generates a significant amount from the sector. As oil price rises, economic activities are eventful. The government allocates more funds to various productive areas of the nation from the oil sector-generated revenue. Government expenditure has a considerable positive effect on economic growth in the short and long run.

Keywords: Oil price, government expenditure, economic growth

UNCOVERING THE KEY DRIVERS FOR BUSINESS GROWTH IN DIGITAL SOCIAL INNOVATION AMONGST YOUNG ENTREPRENEURS USING DEMATEL

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Abstract

The present conceptual study employs the DEMATEL technique to identify the principal catalysts for the expansion of businesses in the realm of Digital Social Innovation (DSI) among youthful entrepreneurs. The objective of this research is to ascertain and rank the determinants that facilitate the expansion of enterprises in the DSI region. This will be achieved through the utilisation of a survey instrument and conducting interviews with emerging business owners. The results of the study can offer valuable perspectives on the essential elements that contribute to the success of DSI enterprises and facilitate the recognition of prospective domains for intervention and assistance. This study has the potential to make a valuable contribution towards the advancement of a sustainable and socially responsible economy. It aims to encourage the proliferation of DSI businesses among young entrepreneurs.

Keywords: Digital social innovations, young entrepreneurs, DEMATEL

INTEGRATING ISLAMIC VALUES INTO LOCAL WAQF COUNCIL GOVERNANCE: PREDICTING OFFICERS' LEVELS OF INTEGRITY

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Abstract

This study investigates the integration of Islamic values into local council governance and its potential impact on the levels of integrity of Malaysian Islamic councils' officers. By examining the perceptions of officers towards the incorporation of Islamic values into their work, the study aims to predict the officers' levels of integrity. Using a qualitative methods approach, data will be collected through interviews with council officers. The findings will contribute to the understanding of the role of Islamic values in local governance and the importance of integrity in public service. The study also highlights the need for policymakers to consider the incorporation of Islamic values in governance practices to promote ethical behaviour among public officials.

Keywords: Local council governance, integrity, Islamic values, ethical behaviour

DIGITAL PRESERVATION AND DATA INTEGRITY: A CASE STUDY

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ABSTRACT

This study investigated the data integrity affected by digital preservation in archival institutions. Digital preservation is a broad term that includes everything that needs to be done to keep digital materials accessible even if the media fail or technology changes. The objectives of this study are to identify the factors that influence digital preservation, to examine the benefits of digital preservation in archival institutions, to measure the extent of digital preservation among members of archival institutions and to assess the data integrity of digital preservation. The advent of digital storage has profoundly altered our surroundings. Data is growing in size, usage and demand. Thus, individuals are migrating their data to digital formats. Analysis was done using Atlas ti. Based on the findings, it was found that, in terms of skills, the respondents highlighted that it is associated with knowledge about cloud storage, experiences, training and seminar the archivist attended that would enhance their digital preservation knowledge. In terms of the benefits of digital preservation, it can help in permanent digital preservation, and it is associated with complete data security. Thus, both will make the documents easy to retrieve. Besides, the important aspect is the types of data are associated with the measurement of data integrity. Both are important elements in the preservation process in underpinning data integrity. Other findings include the types of data, that are associated with the measurement of data integrity and both are vital elements in the preservation process. The interview was conducted by semi-structured interviews and guided by a conceptual framework.

Keywords: Data integrity, digital preservation, archival institutions, cloud storage, data authenticity

ISLAMIZATION OF KNOWLEDGE IN BANGLADESH: CONTRIBUTION OF INTERNATIONAL ISLAMIC UNIVERSITY CHITTAGONG

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Abstract

This study looked at how the International Islamic University Chittagong (IIUC) in Bangladesh implemented the idea of Islamization of knowledge. The study has covered the history, evolution, various paradigms, and applications of Islamization of knowledge in the setting of IIUC. The research also outlined the opportunities and difficulties the institution would confront as it implements the Islamization of knowledge and offered suggestions for how to overcome those difficulties. The study concludes that IIUC can support the integration of Islamic values and principles into a variety of fields of study while addressing the demands and difficulties of society by comprehending the notion of Islamization of knowledge and its application.

Keywords: Islamization of knowledge, International Islamic University Chittagong (IIUC), Bangladesh, integration of Islamic values, principles

INTEGRATING MAQASID SYARIAH PRINCIPLES AND DIGITAL TRANSFORMATION OF HALAL SUPPLY CHAIN: A PRELIMINARY INVESTIGATION ON HOLISTIC APPROACH TO HALAL GOVERNANCE

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Abstract

This study explores integrating Maqasid Syariah principles and digital transformation in halal supply chain governance. In addition, this study aims to enhance transparency and accountability in the halal industry, ultimately leading to consumer trust and confidence. A qualitative research approach is employed to investigate the complex and multifaceted issues of digital transformation and Halal supply chain governance. Data are collected using individual interviews and focus group discussions with Halal industry experts, including Halal experts from the Halal certification bodies and organisations that have successfully integrated Maqasid Syariah principles and digital transformation into their operations to enhance their Halal supply chain governance. This study provides valuable insights into the current state of Halal supply chain governance in Malaysia and the potential effects of digital transformation on Halal supply chain activities. Integrating Maqasid Syariah principles helps ensure that the halal supply chain is governed ethically and following Islamic principles, contributing to ongoing efforts to strengthen the halal industry and ensure its sustainability.

Keywords: Halal governance, Maqasid Syariah, digital transformation, halal supply chain, qualitative research approach.

E-GOVERNANCE IN BANGLADESH: CHALLENGES AND OPPORTUNITIES FOR IMPROVING PUBLIC SERVICE DELIVERY AND CITIZEN ENGAGEMENT

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Abstract

Understanding the existing level of e-governance in Bangladesh and identifying the obstacles to enhancing public service delivery and boosting citizen involvement are the goals of this research. An examination of previous literature is part of the investigation. According to the report, e-governance measures in Bangladesh, such as online service delivery and procurement, have helped to reduce corruption. However, considerable obstacles still exist, including a lack of infrastructure, residents with inadequate knowledge and expertise, and public authorities with insufficient resources. The research also found prospects for e-governance to boost citizen involvement, enhance transparency and accountability, and expand access to public services. There are suggestions for dealing with these issues and seizing these chances, such as boosting infrastructure spending, developing human potential, and enhancing accountability and transparency.

Keywords: Bangladesh, citizen engagement, E-government, E-governance, public service

DETERMINANTS OF BUMIPUTERA EXPORT PERFORMANCE SUCCESS IN HALAL FOOD INDUSTRY

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Abstract

Malaysia has been recognized as the top halal economy in the world in 2023 for the ninth year in a row. Exports of halal goods have increased yearly for the nation, reaching a record high of RM36.3 billion in September 2022. This accomplishment, however, is unbalanced because statistics indicate that non-bumiputera groups dominate Malaysia's halal exports. Between 2014 and 2021, bumiputera companies halal exports significantly decline. The ability of the bumiputera halal exporters to survive with an average gap of difference of 80 percent each year is in doubt. With government support acting as the moderator, this conceptual paper seeks to investigate the effects of managerial determinants on export performance. Purposive sampling will be used for this study, and the halal food industry owned by Bumiputras will receive the questionnaire. The SPSS will be used to analyse and compile the questionnaire data, and PLS will be employed as a method for testing the proposed model.

Key words: Halal goods, exports, Malaysia, government support

EVALUATING THE ALTERNATIVE STRATEGIES FOR STRATEGIC MANAGEMENT PROCESS OF LANGUAGE SCHOOLS WITH AHP METHOD

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Abstract

Decision-making is of vital importance for institutions to survive and be successful in the strategic management process. For this reason, institutions need to be able to make the right decisions. In the decision-making process, which is quite difficult, managers can make their decisions intuitively based on their judgments or by utilizing their experiences. However, It is important to establish decisions on a solid basis and to obtain clear data to make the most appropriate decision. At this point, making the right decisions by consolidating the decisions with "Multi-Criteria Decision -Making Techniques" is an important power for the institution to provide competitive advantage by increasing the potential of making the right decisions. Besides, organizations need to know their strengths and weaknesses well and to identify the opportunities or threats that may arise in the future. In this way, it will be easier to determine what kind of strategy to implement in the future because SWOT analysis is done not to choose the best strategy, but to develop an alternative strategy that can be applied. For this reason, SWOT analysis is used in most of the strategic planning processes. In this scope, the aim of this study is to develop strategies for a language school in Turkey to improve its performance, presenting an application example using SWOT analysis and the Analytical Hierarchy Process (AHP) technique, which is one of the Multi-Criteria Decision-Making methods.

Keywords: Strategic management, educational institutions, AHP method, SWOT analysis

TELEWORK AS THE RISING TYPE OF WORKING OUTSIDE THE WORKPLACE: A BIBLIOMETRIC ANALYSIS

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Abstract

Today, the ways of working and doing business are changing form with developing technology. The recent COVID-19 pandemic has also accelerated this change. These developments have highlighted practices for conducting work remotely. Research on these practices, which can be generally expressed under the concept of telework, is developing in the business and management sciences literature about various disciplines. For researchers who want to conduct research in this field, there is a need for studies need to identify a general picture of the literature, trends, and research gaps. In this context, with this research, a bibliometric analysis of telework and related concepts in the business and management sciences literature in the Web of Science (WoS) database covering the period 2013-2023 was conducted. Using VOSviewer software, citation, co-citation, author keyword analysis, and co-authorship analysis were made, and the bibliometric mapping method was visualized. The results revealed that telework has not yet been adequately addressed at the organization analysis level in the literature and that there are gaps in this area. In addition, although there are recent studies on digitalization, technology, and innovation about telework, it has been determined that there is not enough accumulation yet. Future studies on the function of telework within the firm management system, its relationship with strategies, resilience, and business continuity have the potential to contribute to the enrichment of this field.

Keywords: Telework, bibliometric analysis, remote work, flexible work, telecommuting

A BIBLIOMETRICS ANALYSIS ON CORPORATE GOVERNANCE AND RISK DISCLOSURE LITERATURE

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Abstract

This study aims to investigate the current dynamics in the published works on corporate governance and risk disclosure and suggest future research directions. Using a bibliometrics analysis, we analyse 108 studies from the Scopus database to identify research activity on the field until the year of 2022. With the aid of Vosviewer, the papers were evaluated and presented based on the authors, sources, and nations with the greatest publishing rates, journals with the largest amount of publications, and highly referenced documents and authors. Based on their papers, references, placement in the network, and relevance, we identify the most noteworthy publications and authors. The findings and possible pathways for future study have been offered. This would help aspiring researchers find scholars in the subject while researching future research routes to fill resulting gaps.

Keywords: Bibliometrics, corporate governance, risk disclosure

HALAL COSMETIC PRODUCT: THE MODERATING ROLE OF EDUCATION

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Abstract

Malaysia is the world's first country to establish a halal eco-system that caters to the local and global halal industry. There are concerns about halal products, including cosmetic, considering the rising demand for halal cosmetics among Muslim and non-Muslim citizens. The demand for halal cosmetic products among the 2.0 billion Muslim consumers is growing internationally. Specifically, this paper will discuss the moderating role of education effect on attitude, subjective norm, and perceived behavioral control towards the intention to purchase halal cosmetic product. In this quantitative research study, a structured questionnaire using a 5-point Likert Scale was used as an instrument for the data collection. A total of 200 questionnaires were distributed to consumers in Johor. The data was analysed using Partial Least Squares Model Analysis (PLS-SEM). The findings indicated that education level was found to be a significant moderator of association between attitude and purchase intention of halal cosmetic products. This study also provides further insights of potential marketing strategies by halal cosmetic product manufacturers, as well as the prospective halal cosmetic industry in Malaysia as a whole.

Keywords: Halal cosmetics, education, consumer's behavior, marketing strategies

FACTORS INFLUENCING BUSINESS SUSTAINABILITY OF SMES IN INDONESIA POST COVID-19 PANDEMIC

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Abstract

SMEs are one of the sectors that play an important role in the economy, but in reality, there are still many problems facing their development. The problems that arise in SMEs are related to finance, sources of capital, and the limited use of information. These problems are the main factors that can affect business sustainability in the face of the global market. This study aims to investigate the factors that influence the increase in business sustainability in the SMEs sector in Indonesia post-COVID-19 pandemic. These factors are financial literacy, use of accounting information, working capital, and use of technology. The population and sample in this study were SMEs in Indonesia, and the technique of collecting data used a questionnaire. The results of this study state that there is no influence between financial literacy, the use of accounting information, and working capital on the business success of SMEs. However, the use of technology by SMEs is able to increase the success of their businesses. Furthermore, this research can be used as a guideline to ensure the level of business sustainability in SMEs.

Keywords: SMEs, financial literacy, accounting information, capital, technology

THE SYSTEM UTILIZATION INTEREST AS A MEDIATOR OF THE EFFECT OF USING THE UTAUT MODEL ON THE VILLAGE FUND SYSTEM (SISKEUDES)

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Abstract

This study aims to examine the role of the UTAUT model in using the village fund system (siskeudes), which is moderated by interest in the service, the UTAUT model consists of four constructs: performance expectations, business expectations, social influence, and comfortable conditions. Siskeudes is a new system used by the village government in carrying out financial recording activities from the planning process to financial reporting. Therefore, it is necessary to understand each village apparatus's viewpoint to achieve the purpose of having siskeudes. This study uses a quantitative approach by sending questionnaires to selected respondents in the Semarang district. The sampling technique used in this study used purposive sampling. The data analysis technique used in this study used PLS-SEM. The research results prove that all the hypotheses built in this study are accepted.

Keywords: UTAUT, siskeudes, system utilizing interest

TÜRKIYE- BANGLADESH BILATERAL RELATION AND TURKISH RESPONSE TO THE ROHINGYA ISSUE OF BANGLADESH: AN ANALYSIS

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Abstract

With an emphasis on Turkey's response to the Rohingya refugee crisis in Bangladesh, this study analyzes the bilateral relationship between Turkey and Bangladesh. This work is based on a thorough analysis of scholarly literature, official documents, and news articles, as well as on interviews with decision-makers and subject-matter experts. The paper focuses on the historical and cultural linkages that have defined Turkey and Bangladesh's relationship and how their diplomatic ties have now become stronger in recent years through commerce, investment, and defense cooperation. This article also investigates Turkey's response to the Rohingya crisis, which since 2017 has become a significant humanitarian issue in Bangladesh. In addition to being outspoken in its criticism of the Myanmar government's oppression of the Rohingya population, Turkey has actively assisted and supported the Rohingya refugees. This study argues that Turkey's approach of the Rohingya problem has improved relations between the two countries and strengthened Turkey's position as a prominent supporter of humanitarianism and human right globally. The work additionally points out the difficulties Bangladesh and Turkey are still having in resolving the Rohingys situation and makes suggestions for how they can work together in the future in various issue.

Keywords: Rohingya crises, culture, Turkey, Bangladesh, humanaitarianism

DETECTION OF FINANCIAL STATEMENT FRAUD USING FRAUD HEXAGON THEORY PERSPEKTIVE: STUDY ON INDONESIAN PUBLIC LISTED FIRMS

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Abstract

This research aims the detection financial statement fraud using the fraud hexagon theory's six-factor perspective: pressure, opportunity, rationalization, capability, arrogance, and collusion. This study collects the data variable using secondary data. This quantitative study employs logistic regression analysis with E-Views to examine data of 48 Indonesian-listed firms on the IDX index during 2012-2020 that the Financial Services Authority has sanctioned. Twenty-four non-fraud firms were identified as a control sample based on size, industry, and period. Thus, there are 48 samples with 192 sample data observations. Results indicate that all six factors of the fraud hexagon theory affect financial statement fraud among Indonesian-listed firms. This study concludes that pressure (leverage, BOC ownership, and BOD ownership), opportunity (audit committee size), rationalization (audit report), capability (BOC independence), arrogance (BOD dual and BOD picture), and collusion (BOC pol and collaboration) significantly affect financial statement fraud. However, this research also finds that pressure (assets change and ROA) does not significantly affect financial statement fraud. Opportunity (receivables and BOD turn) does not significantly affect financial statement fraud. Rationalization (audit change and audit report) does not significantly affect financial statement fraud. Capability (BOD and BOC change) does not significantly affect financial statement fraud. Arrogance (BOC picture) does not significantly affect financial statement fraud. Collusion (SOE) has no significant effect on financial statement fraud.

Keywords: Financial statement fraud, The Fraud Hexagon Theory, Indonesian-listed firms

DYNAMIC CAPABILITIES, RISK MANAGEMENT PRACTICES, AND ENTERPRISE RESILIENCE: THE FINDINGS FROM INDONESIA STATE-OWNED ENTERPRISES

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Abstract

Based on the Dynamic Capability Theory, this study examines the impact of dynamic capabilities (Leadership, Information Technology, and Alliance Management) on enterprise resilience among Indonesian state-owned enterprises and their subsidiaries. The link between dynamic capabilities, enterprise resilience, and risk management practices has not yet been articulated. Additionally, this study explores the mediating effect of risk management practices on the relationship between an enterprise's dynamic capabilities and resilience. The Indonesian State-Owned Enterprises (SOEs) and their subsidiaries will serve as the units of analysis for this research considering their essential role in the Indonesian economy. The study examined 322 valid data from online SOE directors and senior management surveys using SmartPLS. The study confirms that Leadership, Information Technology, and Alliance Management Capabilities significantly influence Enterprise Resilience. Leadership, Information Technology, and Alliance Management Capabilities significantly influenced Risk Management Practices. Risk Management Practices also significantly influenced Enterprise Resilience. Finally, Risk Management Practices mediate the relationship between IT and Alliance Management Capabilities with Enterprise Resilience. This study could provide a theoretical framework and practical contribution.

Keywords: Dynamic capability theory, dynamic capabilities, state owned enterprises, Indonesia, risk management practices

THE IMPACT OF SUPPLY CHAIN MANAGEMENT AND ERP APPLICATION ON CREATING COMPETITIVE ADVANTAGE

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Abstract

The role of supply chain management and ERP (Enterprise Resource Planning) applications in creating a competitive advantage is significant. Effective supply chain management involves optimizing the flow of goods, services, and information between the different entities in the supply chain, including suppliers, manufacturers, distributors, and customers. By streamlining these processes and minimizing waste, businesses can reduce costs, improve product quality, and respond more quickly to changing market conditions. Similarly, ERP applications provide businesses with a centralized platform for managing their operations, enabling them to access critical information quickly and efficiently, make informed decisions, and optimize their performance. By leveraging supply chain management and ERP applications effectively, businesses can gain a competitive edge over their rivals, improve their overall performance, and achieve sustained growth and profitability. As businesses continue to face increased competition and pressure to operate more efficiently, the role of supply chain management and ERP applications in creating a competitive advantage will become increasingly important. In this context, the aim of the study is to examine the effects of ERP and Supply chain management applications on competitive advantage. By making use of the current literature, Information system applications as well as the conceptual approaches to ERP, application obligations, difficulties and advantages are discussed. In addition, the necessity of using Supply Chain Management Applications for the efficient management in increasingly complex processes and the advantages of integration of SCM Applications with ERP Applications are examined. In the discussion and conclusion part of the study has been evaluated based on theoretical research and suggestions have been made.

Keywords: Strategic Management, Competitive Advantage, Supply Chain Management, ERP

EXPLORING, CATEGORIZING, AND PRIORITIZING THE ESG FACTORS FOR ORGANIZATIONAL SUSTAINABILITY: EVIDENCE FROM CUSTOMERS' OF MALAYSIAN ELECTRICITY UTILITY COMPANY

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Abstract

Environment, social, and governance (ESG) concepts are becoming mainstream proxies for evaluating sustainability in organizations. In past years, scholars and managers used ESG scores to express the sustainable development of an organization and other types of sustainability. Though, the ESG provides materiality concepts, but there is a lack of study to explore, categorize and prioritize the ESG factors to become the plausible guideline for the organizations and the factors are not always being quantifiable at the same times. Therefore, this paper aims to investigate and identify Malaysian electricity utility customers' expectations and perceptions of the sustainability pillars of environment, social and governance, and economy (ESG) for future sustainability. This study was conducted through mixed method approach where quantitative and qualitative data were gathered and analyzed of seven (7) organizations who are experienced and considered as one of the most important stakeholders (customers) of Malaysian electricity providers. The data were collected from benchmarking analysis, literature review, focus group discussion (FGD) and questionnaire survey. And the multiple stage of analysis is used like content analysis, analytic hierarchy process (AHP) and quality function deployment (QFD) due to the nature of research objectives. From the customers' point of view, the results indicated that Malaysian electricity providers should focus on 22 factors of the environment under five categories, 28 factors of social under six categories, and, finally, 32 factors of governance and economics under six categories for their business sustainability. The findings are expected to provide plausible guidelines to the Malaysian electricity utility providers for enhancing their sustainability pillars based on the expectations of stakeholders, especially customers, to move forward to achieve them as one of the upmost electricity producing companies in the world.

Keywords: Customers' expectations and perceptions, ESG, Malaysian electricity utility provider, AHP, QFD, sustainability

ASSESSING THE RELATIONSHIP BETWEEN INCOME INEQUALITY, GROSS DOMESTIC PRODUCT AND CORRUPTION: EVIDENCE FROM HIGH AND LOW-INCOME COUNTRIES

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Abstract

Corruption Perception Index for 2019 indicated that most low-income countries were listed below 50 scores indicating a high rate of corruption, while most developed countries were above 50 scores, reflecting a low rate. This paper attempts to further investigate the link between gross domestic product (GDP), income inequality (GNI), and corruption perception Index (CPI) by categorizing the sample countries into high and low-income countries and also into regions. Based on 12 years of data collected from 2010 to 2021 among 155 countries, the data were analyzed using regression. This study yields some expected findings supporting well-established variables and concludes that GDP and income inequality (GNI) strongly correlate with the corruption index. This study also finds out that the countries with the highest CPI are not the countries with the highest GDP and GNI. Similarly, countries with the lowest CPI are not the country with the lowest GDP/GNI.

Keywords: Corruption Perception Index, low income countries, GDP, income inequality.

THE INFLUENCE OF HUMAN GOVERNANCE TOWARDS SUSTAINABLE SUPPLY CHAIN MANAGEMENT DISCLOSURE: A RECENT LITERATURE REVIEW

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Abstract

The traditional development mode for social and economic progress has resulted in crises and challenges; therefore, various countries have begun to actively explore sustainable development, especially in supply chain management. However, sustainable supply chain management disclosure practice is limited to reach. The purpose of this paper is to explore the relationship between human governance and sustainable supply chain management disclosure using Scopus, Web of Science, and Google Scholar as the main database. The findings of this paper discovered three main themes namely 1) sustainable supply chain management disclosure; 2) human governance; and 3) board characteristics. In order to eventually achieve successful human governance, it is strongly advocated that companies have valuable directors on board to apply Sustainable Supply Chain Management disclosure as a tool for identifying and controlling sustainable supply chain management. The study includes different recommendations for policymakers, the government, and accounting professional organisations, as well as recommendations for future research.

Keywords: human governance, sustainable supply chain management disclosure, board characteristics

A PRELIMINARY STUDY OF CORPORATE ENVIRONMENTAL DISCLOSURE IN ANNUAL REPORTS OF MALAYSIAN MANUFACTURING COMPANIES

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Abstract

This paper aims to investigate the Corporate Environmental Disclosure (CED) in the annual report of Malaysian manufacturing public listed companies. Content analysis is used to analyse CED practices from year 2016 until year 2021. The data for this study is 268 listed manufacturing companies. On average, the disclosure had only slight improvement from reporting descriptive only to quantitative. Findings showed that only 13.1% companies had disclosed extraordinary. This study has several implications for managers, investors and regulators.

Keywords: Annual reports, corporate environmental disclosure, manufacturing companies, Malaysia

A LEADERSHIP SUGGESTION CONTRIBUTING TO THE SPIRITUAL WELL-BEING OF REMOTE WORKERS AFTER THE PANDEMIC

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Abstract

People have certain internal expectations in addition to the material elements they hope to gain while living their daily lives. They also want to meet this spiritual fulfillment in the workplace where they spend most of their time. Employees expect their spiritual needs to be met in the work they do and the work environment they are in. The meaningfulness and value added by their work, doing it for a higher purpose, and being accepted and appreciated in the environment they are in are the reflections of this spiritual need. Employees who feel that their spiritual needs are met have higher levels of spiritual well-being. There are many factors that affect the level of spiritual well-being. The remote work system, which started with the Covid-19 pandemic, has an impact on the spiritual well-being levels of employees. Although remote work has been discussed and talked about in the business world since the late 90s, it started as a necessity during the pandemic and continues to this day. Remote work, which increases working hours and disrupts work-life balance, increases stress and anxiety in employees, thereby reducing their levels of spiritual well-being. Employees with reduced spiritual well-being also experience negative effects on their performance and productivity. Managers can try to increase employees' perception of spiritual well-being through various leadership practices. When the research in the literature is examined, it is understood that spiritual leadership is the most suitable leadership style to enhance the perception of spiritual well-being.

Keywords: Spiritual well-being, spiritual leadership, remote work

HOW WELL DO TRANSFER PRICING AND FIRM'S FINANCIAL CHARACTERISTICS EXPLAIN TAX AVOIDANCE MOTIVE?

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Abstract

The purpose of this study is to analyze and investigate how aspects of financial factors, namely derivatives, debt shifting, and transfer pricing, affect tax avoidance with financial distress as a moderating variable. The study was centered on examining banks and non-bank financial institutions that were listed on the Indonesia Stock Exchange (IDX) between 2015 and 2020. Specifically, 69 of such institutions were chosen as samples for the study based on specific selection criteria. It should be noted that these financial institutions were not included in the study if they had incurred any losses during the study period since such businesses are not obligated to pay taxes. Using E-views 9 software for data processing, the study's findings, that debt shifting has a negative impact on tax avoidance, and financial derivatives have no impact on tax avoidance. While transfer pricing has a positive impact. In addition, the financial distress does not have an impact on the weakening and strengthening of tax avoidance on the debt shifting, derivatives, and transfer pricing variable.

Keywords: Tax Avoidance, derivatives, debt shifting, transfer pricing and financial distress

THE INTERNET OF THINGS IN HEALTHCARE AND ITS IMPACT ON THE WORKFORCE

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Abstract

This article investigates the impact of the Internet of Things (IoT) on healthcare services and the workforce. With the increasing use of IoT devices in healthcare service delivery, the way in which healthcare services are provided has significantly changed. The article addresses the goals, methods, and new results presented in this context. The goal is to understand to what extent IoT has transformed healthcare services and its impact on the workforce. The methods used include a systematic review of the current literature and the analysis of case studies. The results demonstrate that IoT has a positive impact on healthcare services by improving patient outcomes and reducing healthcare costs. However, it has also caused a significant change in the required skill set of healthcare professionals and increased the demand for employees with a technology background. The article also emphasizes the need for healthcare organizations to invest in the education and development of their employees to ensure they have the necessary skills to effectively work in the changing healthcare environment. Overall, this article provides a new perspective on the impact of IoT on healthcare services and the workforce, serving as a foundation for future research in this area.

Keywords: Strategic management, internet of things in healthcare, smart hospitals, workforce

THE MOONLIGHTING INTENTIONS IN SERVICE SECTOR: POST PANDEMIC EXPERIENCE

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Abstract

Due to economic instability, high inflation, sudden financial needs or non-material motivations, the employee may need to have more than one job at the same time, which is called Moonlighting. This study aims to examine the influence of income level on employee's moonlighting intentions. Data is obtained through electronic surveys from random workers from several areas of the service sector in Turkey. Out of 171 valid questionnaire results is examined and results showed that there is a significance and negative relation between income satisfaction and moonlighting inclinations. That means the employees with income level that does not meet the financial goals, seek secondary jobs. Our data also shows that workers over the age of 50 shows so little intentions to moonlight whereas the age group of 18 to 25 have comparatively high moonlighting intentions.

Keywords: Moonlighting, dual job holding, income level, employee motivation

POSITIVITY IN THE WORDING OF HOLY BOOK QURAN

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Abstract

In this study, by conducting a series of analyses that target better understanding the Holy Quran is attempted. With this aim, English text of Quran is analysed and statistical data for explaining positive/negative inclinations in it is provided. Results have illuminated significant information about most noteworthy words and frequencies. It is significant to emphasize that this study cannot be categorized as a religious study, instead it is an automated study giving statistical results about frequently used positive and negative words and phrases in Quran. The study covers a research for traces of positivity/negative in the text. It should also be noted that while loading a positive or negative meaning to the words, assumptions of positive psychology literature have been used. Results of the study have revealed that Quran is loaded mostly by neutral expressions. But when positive and negative expressions are compared the ratio of negative expressions are higher than positive ones.

Keywords: The Holy Book, Quran, text mining, data analysis

PRESENT STATUS, PROBLEMS, AND PROSPECTS OF ISLAMIC BANKING IN TURKEY: AN ANALYSIS

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Abstract

This article examines the present status, problems, and prospects of Islamic banking in Turkey by providing a comprehensive analysis of the sector's development and growth over the years. Despite its relatively recent introduction in Turkey, Islamic banking has experienced significant progress in the country, attracting both domestic and international attention. However, the industry faces several challenges, including regulatory constraints, limited public awareness, and competition with conventional banks. The study begins by outlining the historical context of Islamic banking in Turkey, focusing on the evolution of participation banks and their role in the nation's financial landscape. The article then explores the current state of the industry, including market share, growth trends, and product offerings. In addition, it highlights the key principles governing Islamic finance and how they differentiate from conventional banking practices. Next, the article delves into the challenges and problems faced by Islamic banks in Turkey. These include issues related to legal and regulatory frameworks, public perception, and the need for standardization and innovation in product offerings. Furthermore, the article investigates the impact of competition from conventional banks and how they influence the development and growth of the Islamic banking sector. Lastly, the article discusses the prospects and potential opportunities for Islamic banking in Turkey. It identifies areas of growth, such as small and medium-sized enterprises (SMEs), infrastructure projects, and sustainable and green finance. Recommendations are provided for policymakers, regulators, and industry stakeholders to foster a conducive environment for the expansion of Islamic banking and to address the existing challenges. In conclusion, this article offers valuable insights into the current landscape of Islamic banking in Turkey, highlighting its potential for growth, the obstacles it faces, and the strategies needed to unlock its full potential. By addressing these concerns, Turkey could position itself as a key player in the global Islamic finance market, while also catering to the unique financial needs of its diverse population.

Keywords: Present status, problems, prospects, Islamic banking, Turkey

THE RELATIONSHIPS BETWEEN WORKPLACE SPIRITUALITY AND ADOPTION OF GREEN MINDFULNESS IN EMPLOYEE LEVEL

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Abstract

Workplace spirituality is an organizational preference aiming to make employees understand the contribution of their activities to social benefit and to adopt values such as honesty, justice and respect in the workplace. Green awareness, on the other hand, is an approach that aims workplaces to adopt environmental sustainability. This approach enables businesses to use natural resources efficiently, reduce waste and minimize their environmental impact. In this study, the relationship between workplace spirituality and green awareness adoption at the employee level was examined. In this study, the relationship between workplace spirituality and green awareness adoption at the employee level was examined. In this study, the survey collection method was used. 178 usable surveys were obtained.

Keywords: Workplace spirituality, meaningful work, green mindfulness

DETERMINANTS OF PROFIT FOR THE LISTED MANUFACTURING COMPANIES IN ISTANBUL STOCK EXCHANGE FOR THREE SECTORS

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Abstract

How to generate profit is a crucial question for the companies since profit is the vital aim and sign of a company's overall performance. The most common way of measuring performance is decomposing financial statements that can provide valuable material for company owners, managers, and investors. Financial ratio analysis is a popular way of evaluating the efficiency of the resources. The capital structure stated as the leverage ratio and the liquidity position of the company varies based on the economic or country-specific conditions and have a significant effect on the image and profit of the companies. Besides, age of the company and the marketing expense return to profit is still a dilemma. This study investigates the leverage ratio and liquidity as acid-test ratio and cash ratio besides the age and marketing expense effect on profit for the companies in food, chemistry, and metalware sectors listed on the Istanbul Stock Exchange Market (B.I.S.T.) for the period between Jun.2007-Sept.2022. The purpose of this study is to find out the realized leverage and liquidity ratios to ideal thresholds and the margin of company age and marketing expense/sales ratios for generating profit by using the supervised machine learning algorithm KNIME Analytics Platform (The Konstanz Information Miner). A successful model is conducted by using Random Forest Learner and Gradient Boosted Trees Learner Algorithms.

Keywords: Profit, financial ratios, firm age, marketing expenses, firm performance

BUILDING A SUSTAINABLE FUTURE BY HARNESSING TECHNOLOGY IN FOSTERING THE SYNERGY BETWEEN BUSINESS AND HUMANITY: A CONCEPTUAL NOTE

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Abstract

Sustainability and technology are two critical concepts that have become inseparable in shaping the future of business and society. As businesses adopt sustainable practices, they realise that technology can be an enabler of sustainability initiatives, driving efficiency, reducing waste, and improving social and environmental impact. Moreover, fostering the synergy between business and humanity is critical for achieving sustainability goals. Businesses are responsible for meaningfully considering their operations' impact on the wider community and engaging with stakeholders. This conceptual note explores the potential of technology in fostering the synergy between business and humanity and how this can lead to a sustainable future. It defines the concepts of sustainability and technology and their significance in contemporary society, discusses the benefits of fostering the relationship between business and humanity, and highlights the role of technology in building a sustainable future. The note concludes by examining the challenges businesses face in adopting sustainable practices and the opportunities for businesses to overcome these challenges.

Keywords: Sustainability, technology, business, humanity, conceptual

THE INFLUENCE OF PROFESSIONAL SKEPTICISM AND SELF-EFFICACY ON THE DETECTION OF FRAUD FINANCIAL STATEMENTS IN AUDITORS OF PUBLIC ACCOUNTING FIRMS

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Abstract

Financial statement fraud can result in significant losses for stakeholders including investors, creditors, and the government. As a result, the auditor is crucial in identifying and stopping such fraud. The auditor's professional skepticism and sense of self-efficacy are two aspects that might affect their capacity to spot fraud. Among the firms listed on the Indonesia Stock Exchange, this study intends to investigate the impact of professional skepticism and self-efficacy on the identification of financial statement fraud. A total of 147 respondents participated in the quantitative research approach, which employed a purposive sample strategy. Data was gathered through questionnaires that were delivered to respondents who took part in the company's auditing procedure. A multiple linear regression analysis was used to examine the data that had been gathered. The study's findings indicate a substantial relationship between professional skepticism and self-efficacy and the ability to identify financial statement fraud. The identification of financial statement fraud is specifically positively and significantly impacted by professional skepticism and self-efficacy. These findings can make a significant contribution to practitioners' and academics' abilities to identify situations of fake financial statement.

Keywords: Professional skepticism, self-efficacy, detection of financial statement fraud, auditor

THE EFFECT OF CORPORATE GOVERNANCE ON FIRM PERFORMANCE DURING COVID-19 PANDEMIC: EVIDENCE FROM MALAYSIA

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Abstract

The purpose of this research is to assess the effects of organisational governance structures on firm performance in Malaysia. This study examined a sample of 135 businesses listed on the Bursa Malaysia Main Market in the consumer category for the years 2020 and 2021. The firm's performance is used as the dependent variable in this study, while the corporate governance systems (represented by board size, board independence, and board meeting) are treated as independent factors. Even though the COVID-19 pandemic influences all company characteristics, such as firm performance, governance structure, dividend, liquidity, and debt level, the impact during the COVID-19 pandemic is still limited. According to the findings, board size, board independence, and board meetings appeared to have a mixed impact on the firm's success. This study contributes to the restricted body of literature by providing empirical evidence of the association between corporate governance structures.

Keywords: Corporate governance, firm performance, Covid-19 pandemic, consumer product

DETERMINANTS OF SHARIAH NON-COMPLIANCE RISK JUDGMENT AMONG SHARIAH AUDITORS: A THEORETICAL FRAMEWORK

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Abstract

Islamic banks are exposed to various business risks that are similar to their counterparts, such as equity investment risk, credit risk, market risk, operational risk, etc. However, the risk of failing to comply with Shariah is seen as distinct and critical because of people's belief that business is being conducted in compliance with Shariah. As the third line of defense, the internal Shariah auditor needs to exercise sound professional judgment in assuring that Islamic banks have effectively managed Shariah Non-Compliance Risk (SNCR) and have implemented an adequate internal control system for Shariah compliance. Multistakeholder (Shariah board, audit board, external auditors) often rely on internal Shariah auditor's work. Thus, it is imperative for internal Shariah auditors to be able to make good judgments, particularly judgments in SNCR, to ensure accuracy and reliability at all reporting levels. Therefore, the objective of this study is to provide a theoretical perspective on factors affecting internal Shariah auditor's judgment in SNCR from literature reviews of both conventional audits and Shariah audits. In assessing the behavior of the internal Shariah auditor to make good judgments, Social Cognitive Theory (SCT) is utilized to ascertain attributes of the internal Shariah auditor's SNCR judgment performance. The paper suggests that the internal Shariah auditor's individual factor (competency) and environmental factor (effective Shariah risk management) influence his ability to make competent and objective judgments in SNCR.

Keywords: Islamic banks, internal Shariah auditor, Shariah non-compliance risk, judgment.

A COMPREHENSIVE FRAMEWORK FOR EVALUATING MAQASID SHARIAH PERFORMANCE OF ISLAMIC BANKS IN INDONESIA

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Abstract

Islamic banks have grown significantly along with Islamic finance in recent years. There may be a need beyond traditional performance measurement tools to evaluate the Islamic banks' performance as they operate on the Islamic or Shariah law, which emphasizes the attainment of *Maqasid* Shariah or higher objectives of Shariah. This study presents a *Maqasid* Shariah-based approach to assess Islamic bank performance. The *Maqasid* Shariah Performance Index assesses Islamic banks' performance based on Shariah principles. This research provides valuable insights for Islamic banking institutions in Indonesia to evaluate whether their performances meet the objectives of *Maqasid* Shariah. This research contends the need for Islamic banks in Indonesia to continuously improve their compliance with *Maqasid* Shariah and increase the value of each element assessed. The result from this study is Bank Panin Syariah achieved the highest rank for the average of yearly *Maqasid* Shariah Performance Index compared to 13 other Islamic Banks in Indonesia over the ten-year period of study.

Keywords: Islamic finance, performance measurement, Islamic law, Maqasid Shariah

THE OTHER SIDE OF THE MEDALLION: GUILDS IN MEDIEVAL EAST

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Abstract

The medieval period is a very interesting period for business literature. On the one hand, a Europe living in its dark age, an agrarian and decentralized geography where trade and wealth are almost non-existent, and on the other hand, the wealth of the east and the development of trade, which is mostly ignored by orientalist. In this study, the guild systems, trade unions ensuring quality standards and sense of community for local traders, that led to the progress of the trade of both Ottoman and Nusantra, two advanced civilizations in the medieval period, and the comparison of these systems will be given.

Keywords: Medieval Ottoman, Nusantra, guild system, medieval trade

BENEFITS AND OBSTACLES OF INTEGRATED REPORTING IN THE PUBLIC SECTOR

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Abstract

This article presents the benefits and obstacles of integrated reporting implementation in public sector organizations. Public sector is suitable to apply integrated reporting concept due to its critical role to deliver public value to the society. The review of prior literature highlights the potential benefits of integrated reporting, including enhanced stakeholder engagement, increased accountability and transparency, and a better holistic view of an organization. Additionally, the paper identifies several obstacles regarding the implementation of public sector integrated reporting, including data collection and analysis, resistance to change, and a need for more standardization of the integrated reporting framework. To address these obstacles, the paper suggests various strategies, such as increasing internal capacity, involving stakeholders in the reporting process, and leveraging technology to expedite the reporting process. Overall, the paper suggests that although public sector implementation of integrated reporting may be difficult, the possible benefits promote organizations seeking to improve accountability and transparency.

Keywords: Integrated reporting, public sector, benefits, obstacles

RECOGNIZING THE CURRENT STATE OF OPERATIONAL SHARIAH AUDIT OF ISLAMIC BANKS: A LITERATURE REVIEW

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Abstract

The current literature on Operational Shari'ah Auditing (OSA) reveals that there is a significant theory-practice gap, which results in considerable uncertainty regarding the effectiveness of OSA. This study utilizes international research on the practice of OSA and applies an Islamic agency and Maqashid Shari'ah theory perspective to a systematic literature review of the current literature to create new insights into the challenges generating the theory practice gap of OSA implementation. Based on the conducted analysis, it has been determined that there is a concern regarding the clarity of the OSA concept, the function of Internal Shariah Audit (ISA), and the organisational structure and culture. These perspectives of Islamic Agency and Maqashid Shari'ah Theory will be applied as the foundation for the development of a new conceptual model of key factors. These findings contribute to OSA research and have important implications for OSA integrated practice guidelines. The study also suggests future research to corroborate the findings.

Keywords: Islamic Bank, Operational Shari'ah Audit, Internal Shari'ah Audit, Islamic Governance, Accountability

PARENT AND CHILD COMMUNICATION ABOUT SEXUALITY: EXPERIENCES OF COLLEGE STUDENTS

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Abstract

During one's life-span development, one of the important topics of conversation between parent and child is about sexuality and reproductive health. The increase in the statistics on teenage pregnancy, sexual diseases, and sexual violence is one of the major reasons that influence the discussion of the topic. Even though there are many studies on parents' role in sexuality education, there is still lack of study on parent and child communication about sexuality in the context of Malaysia, especially from the perspective of college students. This study aims to explore the experience of college students on parent and child communication about sexuality. Using the qualitative approach, this study comprised semi-structured interviews with seven Malay Muslim college students on communications about sexuality and reproductive health that they had with their parents. Findings revealed that communication about sexuality and reproductive health were influenced by the values held by the participants, the relationship between the parent and their child, as well as communication style of the parent and child. It is recommended that more attention be given to sexuality and reproductive programs in the form of psychoeducational groupwork or counseling for parents and child that could equip in enhancing their communications skills and relationship.

Keywords: Young adults, communication, sexuality, qualitative, Malay Muslim

CROSS-BORDER INSTUTIONAL PARTNERSHIP AND COLOBRATION FOR PROMOTING INTERNATIONAL STUDENT MOBILITY

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Abstract

This paper aims to review the benefits of cross-border institutional partnerships as an instrument to support international student mobility in higher education institutions, along with strategies to maximize these benefits and potential challenges and solutions. The push for internationalization in higher education globally has led to an increase in the international student population and a focus on developing strategies to increase the global market share of universities. Current strategies have shifted towards more economically driven approaches, involving multi-dimensional institutional partnerships to enhance brand value and promote global mobility. However, one-sided partnerships can lead to challenges, thus, partnerships should be structured to include mutual benefits and address potential challenges. The scope of this paper does not include short-term exchange programs, but rather focuses on long-term international student mobility.

Keywords: International student, international student mobility, institutional collaboration, institutional partnership,

DEFINING APPROPRIATE STRATEGIES FOR EFFECTIVE COST MANAGEMENT IN NUCLEAR ENERGY INVESTMENTS

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Abstract

Effective cost management is an important factor for the performance of nuclear energy investments. This management is a method used to reduce costs, increase efficiency, and increase profitability in nuclear energy investments. In this study, it is aimed to find the most critical costs for nuclear energy investments. For this purpose, an evaluation is performed by using both AHP and DEMATEL methodology. In this case, firstly, the different cost types in nuclear energy investments are defined. In the analysis process, AHP and DEMATEL methods are taken into consideration. It is concluded that the analysis results of both AHP and DEMATEL are the same. This situation gives information about the reliability of the findings. Based on these analysis results, it is identified that decommissioning cost plays the most critical role in nuclear energy investments. Additionally, uranium cost is also another key cost type for these investments. Hence, it is strongly recommended that nuclear energy investors should mainly focus on these issues to provide effective cost management. The decommissioning cost of nuclear energy investments is a cost that arises in the last stage of the investment's life cycle. The cost of decommissioning covers the costs required for the complete decommissioning of the nuclear power plant and the safe disposal of waste materials. Effective management of this cost is important for the performance of nuclear energy investments. Effectively managing the cost of decommissioning reduces the safety risks of nuclear power investment. The decommissioning process requires the safe disposal of radioactive materials and is critical to the safety of nuclear energy investment. Additionally, for the purpose of effective management of uranium risk, thorium-based nuclear power plants should be taken into consideration. Within this context, necessary investments should be made for the research and development works in this condition.

Keywords: Nuclear energy, energy investment, energy finance, cost management, AHP, DEMATEL

PEER RELATIONS AND JOB PERFORMANCE

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Abstract

Peer Relationship is one of the fundamental issues that have an important role in the effective management of business performance. In parallel, the authors found that performance among employees had a strong and positive effect on their level of peer relationship and their supportive behaviour towards each other. Researches shows that there is a relationship between peer relationships and job performance, including the factors that contribute to positive or negative outcomes. For this purpose, the literature studies have been conducted on these issues and as a result of the researches, it has been shown that the peer relationship is effective on the job performance and the peer relationship affects the job performance of the employees. In addition, studies show that employees with good peer relationships have higher job performance. Also, the studies emphasize that the importance of positive peer relationships, characterized by good communication, collaboration, and teamwork, in enhancing job performance.

Keywords: Peer relations, job performance, teamwork

COMPUTERIZED ACCOUNTING INFORMATION SYSTEM AND TASK CHARACTERISTICS IN INDONESIAN ISLAMIC MICROFINANCE: AN APPLICATION OF TASK TECHNOLOGY FIT MODEL

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Abstract

The purpose of this research is to analyze the impact of Computerized Accounting Information Systems (CAIS) and task characteristics on the task technology fit model. The empirical approach is based on survey to 226 managers in accredited Indonesian Islamic Microfinance and the data analysis uses SEM-PLS. The result shows that integrating Computerized Accounting Information System (CAIS) characteristics (Information and system qualities) and Task characteristics (task analyzability) influence Task Technology fit. This study offers extended knowledge of TTF which focused on the integrated technology in accounting information system and task characteristics toward the effectiveness of the task technology fit (TTF) model of accredited Indonesian Islamic Microfinance. This research can be developed by technology in Accounting Information System and task characteristics as a driving force to improve cost efficiency, quality, and effective decision-making in Indonesian Islamic Microfinance.

Keywords: Islamic microfinance, task technology fit, Computerized Accounting Information System (CAIS), task characteristics

EVALUATION OF THE INTERNAL CONTROL SYSTEMS IN THE MALAYSIAN PUBLIC SECTOR

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Abstract

Internal control systems are critical for organizations to ensure that their objectives are achieved, providing a check and balance in their operations. The Committee of Sponsoring Committee Framework (COSO) is a widely used approach to evaluate the effectiveness of internal control systems. The general assumption is that the control environment is the most significant factor that affects the overall performance of internal control systems. The control environment refers to the importance of integrity and ethical values set by the organization's leaders, emphasizing the need for a strong and supportive environment to implement successful internal control systems. This paper presents a case study on how public sector organisations in Malaysia implement control measures for efficiency. This article discusses the importance of internal control systems in ensuring an organization's efficiency and operations. The COSO framework, which includes five components, helps to achieve efficacy in internal control systems. However, excessive control can lead to a bureaucratic and inflexible culture, impede innovation, and decrease employee motivation and productivity. Furthermore, too much emphasis on control can result in a narrow focus on compliance rather than performance, which can hinder organizational goals. Therefore, a balance in control measures is necessary in the public sector to achieve optimal output. This, in turn, leads to stakeholder confidence and assurance that the organization is operating effectively to achieve its objectives.

Keywords: Internal control systems, COSO framework, public sector governance, control environment

ACHIEVING BALANCE OBSERVANCE OF GOOD WORKS: LEARNING FROM THE INSIGHTS OF IMAM AL-GHAZALI AND SAINT AUGUSTINE

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Abstract

Both Imam al-Ghazali and Saint Augustine maintain that good works consist of outer and inner dimensions or physical and spiritual realm. Both of them rediscover the inner meanings and inner preconditions of good works and religious life which have been neglected. This paper, therefore, examines and compares the spiritual experience and insights of Imam al-Ghazali and Saint Augustine in achieving balance between the physical and spiritual aspects of good works. This paper is theoretical in nature, and it involves bibliographic research, employing descriptive and comparative analysis methods. The paper argues that both al-Ghazali and Augustine offer a sophisticated way of understanding and performing good works. This paper found that despite having different theological foundations, both of these great thinkers share a lot of common insights on the detailed items of inner actions or inner preconditions of good works and on the need to balance good works. They believe that to achieve balance and real objective, believers should observe both physical and spiritual precondition of good works. Their insight are relevant and applicable to all people and societies, regardless of religion.

Keywords: Good works, inner actions, inner preconditions, faith, sincerity, love

EWOM CUSTOMER EXPERIENCE OF THEME PARKS: A QUALITATIVE ANALYSIS FROM TURKEY

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Abstract

Word-of-mouth (WOM) which is an important channel of non marketer-driven communication tools has dramatically changed and transformed into eWOM by the effect of the digital technologies that changed the dynamics of the business world. The customers are expressing their opinions through social media channels for eWOM which has a much more widespread effect than the WOM. For tourism and hospitality industries, eWOM has an outstanding importance because of their experiential nature. The customer experience of theme parks in Turkey is studied for the first time by the eWOM data gathered from TripAdvisor for two theme parks. For the 90 eWOM data received from TripAdvisor, qualitative analysis was conducted by Maxqda programme. The research results indicate that the both tangible and intangible components are important for Turkish theme park visitors.

Keywords: Customer experience, customer delight, customer outrage, theme parks

PREDICTIVE FACTORS IN SOCIAL MEDIA USAGE ON SUBJECTIVE HAPPINESS AMONG STUDENTS

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Abstract

Social media such as Facebook, Instagram and Twitter have become the leading communication platforms nowadays. They have transformed the way individuals communicate and conduct their daily activities. The use of social media is also very synonymous with youth. Thus, it is important to look at the implications on the psychological aspects of youth through the measurement of happiness. This study aims to (i) identify the level of subjective happiness of students; (ii) identify the level of social media usage according to platforms such as Facebook, Instagram and Twitter; and (iii) investigate the predictive factors of social media usage on students' subjective happiness. This is a quantitative study using a survey design. A total of 350 students from an institution of higher learning in Malaysia was selected through a simple random sampling method. Questionnaires on the Subjective Happiness Scale and Social Media Usage Integration Scale were used. Descriptive and inferential statistical analysis using multiple regression methods, mean, standard deviation, frequency and percentage were conducted through Statistical Package for the Social Sciences (SPSS) Version 26. The study found that Instagram was a major predictor for students' subjective happiness with a contributed variance of 31.2%. This study has much significance in determining the extent of the implications of social media usage on the level of subjective happiness. In conclusion, the study's findings can be used as guidelines to improve and maintain student happiness. It also provides awareness for parents to be more vigilant and discerning in monitoring their children's activities on social media.

Keywords: Social media, Facebook, Twitter, Instagram, subjective happiness, student

THE SCAM-PROOF INVESTOR: INVESTIGATING THE LINK BETWEEN FINANCIAL LITERACY, FINANCIAL BEHAVIOUR AND INVESTMENT SCAM AWARENESS

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Abstract

Prior studies have shown that financial literacy has a significant effect on investment decisions. However, it is still unclear how financial literacy and financial behaviour affects investor awareness of investment scams particularly among retirees. Thus, this study aims to investigate the effects of financial literacy and financial behaviour on awareness of investment scams among retirees. Using a questionnaire survey, data was distributed to 200 retirees. A total of 53 responses were obtained. The data was analysed using PLS-SEM version 3 software. Findings indicated that individuals with high level of financial literacy are more aware of investment scams. Additionally, this relationship is stronger for individuals who exhibit responsible financial behaviour. These results highlighted the need to strengthen financial literacy and behaviour among retirees as a prevention mechanism for them to avoid from being scammed.

Keywords: Financial literacy, financial behaviour, investment scams, retirees

EXPLORING A HOLISTIC WELL-BEING MODEL FOR B40 COUPLES IN MANAGING FAMILY CRISES IN MALAYSIA

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Abstract

The number of divorces in Malaysia is on the rise annually. Although not all household crises will have a bad ending, ongoing and unresolved issues will affect the well-being of the family. The majority of divorce cases is among the B40 group. Thus, this study sought to identify selected coping mechanisms in managing household crises towards developing a holistic well-being model for married couples. This study used a qualitative method through a three-phase approach involving pre-field research and content analysis of documents and interviews of couples to develop a holistic well-being model for managing family crises. A purposive sampling method was used involving 10 couples who had been married for more than 20 years. This study also used the triangulation data technique to avoid researcher biases in order to further facilitate a comprehensive data collection process. The data was analyzed using thematic analysis and NVIVO 11 software. Through the data analysis, eight main themes were used as the basis for developing a well-being model and in formulating crises preventive measures in B40 families. The themes are the importance of communication, religious practices, emotional regulation, trust in the partner, financial stability, partner commitment, positive relationships, and social relations. This study is a significant contribution towards dealing with family crises faced by the B40 community in Malaysia. The developed model is seen as a reference and guideline for stakeholders including counsellors, the marriage, divorce and referral units of the various Islamic religious offices, non-governmental bodies, and other agencies involved in resolving family crises.

Keywords: Well-being model, conflict management, family crisis, mental health

BEHAVIOURAL REASONING THEORY: IDENTIFYING *ACTUS REUS* OF DYSFUNCTIONAL AUDIT BEHAVIOUR

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Abstract

Audit scandals have revived debate about the concept of ethical reasoning by auditors where scandal is an *actus reus*. The aim of this research is to reveal what factors promote auditors in audit firms to carry out “*actus reus*” dysfunctional behaviour when carrying out auditing assignments, what are the forms of dysfunctional behaviour and how public accounting firms attempt to reduce dysfunctional behaviour to maintain audit quality within the behavioural reasoning theory framework. Behavioural reasoning theory (BRT) is a relatively new theory that defines the relationship between reasons, beliefs, intentions, motives, and behaviour. Paradigm of this research is qualitative with a phenomenological approach by directly using observation and researchers interacting in it. The phenomenological approach has a strong philosophical basis and involves an interview process. The results of this study conclude that auditors behave dysfunctional and do not fully comply with auditing standards motivated by the status of auditor freelancers and small audit fees. This study adds to the scarce literature on firm auditing. The findings show that there are reasons for auditors to have dysfunctional audits. These findings will assist policy makers and regulators, in avoiding potential risks related to professional misconduct and in evaluating applicable ethical codes and audit quality. This study uses participants from small audit firms; therefore, the results are not intended to be generalized to auditors in big audit firms.

Keywords: Actus reus, dysfunctional behaviour, behavioural reasoning theory, phenomenology

CONCEPTUAL FRAMEWORK FROM ISLAMIC PERSPECTIVE ON BANKING PRACTICES IN MANAGING INTELLECTUAL CAPITAL ASPECTS TOWARDS SDGS

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Abstract

The objective of this study is to develop a conceptual framework that guides the implementation of Islamic banking practices towards the fulfilment of the SDGs, using literature review analysis as the methodology. The conceptual framework is governed by the objective of Shariah as the umbrella theory and theory of practice as the method theory. Therefore, performances of banking practices with regards to intellectual capital aspects and critical success factors aspects which are corporate ethics, competency, corporate culture, corporate leadership and corporate governance, are linked to the SDGs.

Keywords: Intellectual capital, banking practices, objective of shariah, practice theory, sustainable development goals

THE EFFECTIVENESS OF A DRUG ABUSE PREVENTION MODULE BASED ON SELF-ASSERTANCE, SPIRITUALITY AND BELIEF IN THE DETRIMENTS OF DRUG ABUSE (MPDAKK)

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Abstract

A study on the effectiveness of a spirituality-based drug and substance abuse prevention module was carried out by researchers to youth living in a high-risk area in the north of peninsular Malaysia. The main objective of this study was to examine the effects of the spiritual drug abuse prevention module based on (1) spirituality, (2) self-assertiveness and (3) their belief with regards to substance and drug abuse. The study sample was divided into an experimental group and a control group for the pre and post stages. This study used a quasi-experimental design involving two groups of youth from different zones, with each group consisting of 33 people (experimental and control groups). A psychoeducational intervention of seven meeting sessions was carried out on the experimental group, while the control group was not given any intervention. The results of the pre- and post-test comparison showed that there was a significant increase in the mean value of self-assertiveness, spirituality and beliefs about drug abuse for the experimental group that went through the intervention given by a trained facilitator using this spirituality module. The mean results of the control group showed no mean increase for the three variables studied. From the results of this study, it can be concluded that the spiritual module for the prevention of drug abuse can help the youth from being involved in substance and drug abuse and enjoy a more positive life.

Keywords: Spirituality, prevention, drug abuse, assertiveness, module

**DIGITAL ADOPTION AND CORRUPTION ON STOCK MARKET
DEVELOPMENT: EVIDENCE FROM HIGH INCOME, UPPER AND LOWER
MIDDLE INCOME ECONOMIES**

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Abstract

This study examines the relationship between digital adoption, corruption perception, and stock market development across 55 countries. Using panel data modelling techniques, we examine the impact of the Digital Adoption Index and Corruption Perceptions Index on Stock Market Development in high-income, upper-middle, and lower-middle-income countries. The results show that both Digital Adoption Index and Corruption Perceptions Index have a significant positive relationship with Stock Market Development across all countries. In addition, increasing digital adoption and decreasing corruption perception can positively impact stock market development, and the strength of this relationship varies across different country income groups. However, a negative association between the Digital Adoption Index and Stock Market Development has been observed for lower-middle-income countries. These findings suggest that the impact of the Digital Adoption Index and Corruption Perceptions Index on Stock Market Development may differ across different countries' income levels.

Keywords: Digital adoption, corruption perception index, stock market

CORRUPTION CASES IN RELATION TO STATE-OWNED ENTERPRISE IN INDONESIA

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Abstract

The paper demonstrates how corruption has an impact on several aspects of Indonesian society, including the allocation of permits and licences and the administration of justice. The paper explains that corruption cases in Indonesia are handled by three law enforcement agencies: the police, the attorney general's office, and the Corruption Eradication Commission (CEC). The CEC is a specialised agency that deals with corruption cases. It is empowered to carry out investigations and bring cases to court. Data on corruption cases in Indonesia from 2005 to 2019 are presented in the study, demonstrating that the CEC handled twenty-one corruption cases involving a total of thirty individuals. Six State Owned Enterprises (SOE) corruption cases were handled by CEC in 2020. Bribery and procurement were the two main ways that corruption charges were reported. According to institutions, SOE corruption cases come in fifth place, and the text implies that SOE corruption is a result of a poor moral climate and counter-norms that support unethical behaviour. In Indonesia, corruption is governed by the Anti-Corruption Law, the Criminal Code, and many rules issued by government agencies. These laws work to prevent corruption and hold those who engage in it accountable. Nevertheless, it is argued that the implementation of laws in Indonesia is weak and ineffective that necessitates massive reform in the governance system.

Keywords: Corruption, state owned enterprises, law, Indonesia

TAX AVOIDANCE: IN THE PERSPECTIVE OF GOVERNANCE AND FINANCIAL FACTORS

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Abstract

The purpose of this research is to investigate and analyse how various aspects of corporate governance, such as foreign ownership, executive incentives, and transfer pricing, affect tax evasion. The study focuses on conventional banks in Indonesia that were publicly traded on the Indonesia Stock Exchange (IDX) between 2015 until 2019. To achieve the objectives of this study, a purposive sampling method was employed, and a total of 17 banks that met the study's criteria of having foreign ownership and no losses during the study year were selected. The findings of this study reveal that foreign ownership has positive effect on tax avoidance, whereas executive incentives have a negative impact on tax avoidance. In contrast, transfer pricing was found to have no significant impact on tax avoidance among the banks analysed in this study. These results highlight the importance of corporate governance factors in determining tax avoidance practices in conventional banks, as well as the need for further research to better understand the complex interplay between these factors.

Keywords: Tax avoidance, foreign ownership, mangement incentives, transfer pricing

**PUBLIC SPENDING, CORRUPTION, AND HUMAN DEVELOPMENT:
EMPIRICAL EVIDENCE IN MIDDLE-INCOME COUNTRIES**

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Abstract

This study investigates the role of corruption in relationship between public spending and human development in Middle-Income Countries from 2012 until 2019. By using dynamic panel data with Two-Step System GMM, we examine the moderation effect of corruption in relationship between public spending on health and public spending on education into human development. We find that in the aggregated Middle-Income Countries, the interaction between corruption-public spending on health and corruption-public spending on education is significantly weaken human development. Furthermore, we also checked based on income sub-level of Middle-Income Countries. There are different findings between Upper Middle-Income Countries and Lower Middle-Income Countries. In Upper Middle-Income Countries, the interaction between corruption and public spending on health is negative and significant effect on human development, while interaction between corruption and public spending on education is negative but insignificant. In Lower Middle-Income Countries, interaction between corruption and public spending on health is negative and insignificant, while interaction between corruption and public spending on education is positive and significant.

Keywords: Public spending on health, public spending on education, corruption, human development

BARRIERS TO HOUSEHOLD WASTE RECYCLING: PAVING THE PATH TO A SUSTAINABLE FUTURE

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Abstract

The study in Seremban, Malaysia examined barriers to household waste recycling. Inconvenient or inconsistent recycling collection schedules significantly hindered recycling behavior (p-value=0.031), indicating challenges due to irregular collection arrangements. The Hosmer-Lemeshow test supported the model's suitability (p-value=0.516), ensuring reliable findings. The Omnibus test highlighted significant predictors contributing to recycling behavior (p-value=0.001). The Classification Table achieved 67.4% accuracy in identifying households that recycle. To enhance the study, increase the sample size and employ alternative approaches like decision trees. Promote awareness of household waste recycling's importance and address inconvenient collection schedules. Establish regular and accessible recycling services and conduct public campaigns to foster a recycling culture and enhance understanding of the benefits.

Keywords: Barriers, household waste recycling, Seremban, recycling behavior, regression analysis

THE IMPACT OF MACROECONOMIC VARIABLES ON UNEMPLOYMENT RATE IN AFGHANISTAN: A TIME SERIES ANALYSIS

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Abstract

This study examines the impact of macroeconomic variables on the unemployment rate in Afghanistan using time series data from 1991-2020. More specifically, this research investigates the relationship and impact of GDP, FDI, LF and EX on unemployment in Afghanistan in the long run. The data in this research has been used from the World Bank and United Nations Databases. Auto Regressive Distributed Lag (ARDL) bounds testing approach has been applied for the investigation of the long-run relationship between the dependent variable (Unemployment) and the independent variables (GDP, FDI, Labour force and Export). The findings indicate that FDI, Labour force (LF) and Export (EX) have a negative and insignificant relationship with unemployment (UN). On the other hand, GDP has a negative and significant relationship with unemployment in the long run. Furthermore, to check the stability of the model several diagnostic tests are conducted. The result of the CUSUM and CUSUMSQ tests confirm the stability of the model and parameters.

Keywords: Unemployment, Afghanistan, export, labour force, FDI, GDP

THE EFFECT OF ENTREPRENEURIAL LEADERSHIP CAPABILITY ON SUSTAINED COMPETITIVE ADVANTAGE: THE ROLE OF STRATEGIC AGILITY AS A MEDIATION FACTOR

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Abstract

A company is said to have a competitive advantage over its competitors when its profitability is greater than the average profitability while also having higher profit growth compared to the industry average. These advantages allow the company to maintain its market position and continue to generate profits over a long period of time. Companies can achieve a sustainable competitive advantage if they have resources that are valuable, rare, inimitable and non-substitutable attributes, and only up to the level of competitive advantage if they only have resources with valuable and rare attributes. This study aims to examine the ability of entrepreneurial leadership and strategic agility in increasing sustainable competitive advantage among private universities in Indonesia. The research method used is to use quantitative research methods. The number of samples used in this study were 211 respondents taken from several private universities in Indonesia. The sample was selected using a purposive sampling technique. The variables used in this research are entrepreneurial leadership capability, strategic agility, and sustainable competitive advantage. The data obtained in this study were analyzed using SmartPLS software to test the effect of the relationship between variables. The results of this study state that there is a positive and significant relationship between entrepreneurial leadership capabilities and strategic agility. Entrepreneurial leadership capabilities also have a positive and significant effect on sustainable competitive advantage. Furthermore, there is a positive and significant relationship between strategic agility and sustainable competitive advantage. Strategic agility also plays a role as a mediator in the relationship between entrepreneurial leadership capabilities and sustainable competitive advantage.

Keywords: Entrepreneurial leadership capability, strategic agility, sustainable competitive advantage, higher education, Indonesia

GOVERNANCE, FISCAL EXPENDITURE, AND ECONOMIC GROWTH IN OIC COUNTRIES: ROLE OF RESOURCES AND INFORMATION COMMUNICATION TECHNOLOGY

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Abstract

This study examines the role of fiscal expenditures on economic growth by incorporating the role of quality of governance, natural resources and information communication technologies (ICT). To this end, we analyze panel time series (1984–2019) by applying Cross Sectional Augmented Autoregressive Distributed Lags (CS-ARDL) approach for a sample of 43-member countries of Organization Islamic Cooperation (OIC). The analysis shows that fiscal expenditure impedes economic growth in the long run. In contrary, quality of governance plays an important role in promoting economic growth in the long run. Our investigation affirms the argument that fiscal expenditures and quality of governance jointly foster economic growth in OIC countries. Our analysis also corroborates that the covariates of natural resources, ICT are important determinants of the economic growth–fiscal expenditure nexus.

Keywords: Quality of governance, fiscal expenditures, CS-ARDL.

ANALYSIS OF THE INFLUENCE OF BIG DATA COMPETENCIES AND SELF-EFFICACY ON DETECTION OF FINANCIAL STATEMENT FRAUD: STUDY OF INTERNAL AUDITORS IN INDONESIA

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Abstract

Detection of financial statement fraud is important in maintaining the integrity and reliability of a company's financial information. Internal auditors have the responsibility to detect fraud or fraud in the company's financial statements. In detecting fraudulent financial statements, internal auditors must be careful and professional, without making unproven accusations or abusing their authority. This study aims to test whether the existence of big data competencies can help internal auditors in the detection of financial statement fraud. This study also examines whether psychological factors such as self-efficacy can affect internal auditors in the detection of financial statement fraud. The research method used is a quantitative method. The research is focused on internal auditors who are employed in Indonesian companies. The number of samples used was 203 samples. Data was collected by distributing questionnaires with a Likert scale of 1 to 7 to respondents. The results showed that big data competencies have a positive and significant effect on self-efficacy. The ability to analyze big data competencies a crucial role in detecting financial statement fraud, and individuals' confidence in their skills also has a positive impact on fraud detection. Additionally, self-efficacy serves as a significant mediator between big data competencies and the detection of financial statement fraud.

Keywords: Big Data competencies, self-efficacy, detection of financial statement fraud, internal auditor

THE BIBLIOMETRIC ANALYSIS ON TRANSFER PRICING: EVIDENCE FROM THE LAST 40 YEARS (1983-2022)

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Abstract

This bibliometric analysis provides an overview of the transfer pricing research landscape from 1983 to 2022 for a period of 40 years. The study includes 319 papers from the SCOPUS database and employs a variety of bibliometric indicators, such as citation analysis, co-citation analysis, and keyword analysis. The findings reveal that the number of articles on transfer pricing has steadily increased over the last four decades, with a substantial increase in the last ten years. The analysis lists the most influential journals, authors, and institutions in transfer pricing research. The citation analysis identifies the most prominent papers and authors in the field, whereas the co-citation analysis identifies the major transfer pricing themes and research clusters. The study also analyses the most used keywords and their co-occurrence patterns, which provide insights into the major transfer pricing research themes and trends. Overall, this bibliometric analysis gives a thorough overview of transfer pricing research, highlighting key contributors, themes, and trends in the field. The study's findings may be useful to researchers, practitioners, and policymakers interested in transfer pricing and related topics.

Keywords: Transfer pricing, bibliometric analysis, co-authorship

THE STATE, ROLE AND CHALLENGES OF SOCIAL ENTREPRENEURSHIP IN MALAYSIA

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Abstract

The present study investigates the current status of social entrepreneurship in Malaysia, with a particular emphasis on the legal frameworks governing social entrepreneurship and the extent to which governmental support facilitates their growth. It has been observed that social entrepreneurship lack a specialised legal framework and instead tend to adopt organisational structures such as companies limited by guarantee (CLBG), private companies limited by shares, or cooperatives. This paper underscores the contemporary endeavours undertaken by the Malaysian government to bolster the development of social entrepreneurship, with a particular emphasis on their capacity to augment economic progress and mitigate socioeconomic inequalities. The New Economic Model acknowledges the significance of social entrepreneurship in tackling social issues, particularly poverty, and delineates their impact in realising a high-income society. The significance of the government's role in providing resources, quasi-public goods and services, and regulating economic activities is emphasised. A semi-structured interview was conducted to gather all the required information and data, hence answering the research objective of the study. This paper also utilises extant research and literature to offer perspectives on the legal structure and governmental endeavours that bolster social entrepreneurship in Malaysia.

Keywords: Social entrepreneurship, social value, roles, challenges, Malaysia

GOOD GOVERNANCE IN VILLAGE OWNED ENTERPRISES: THE CASE IN INDONESIA

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Abstract

Village Owned Enterprises is a social organization that is currently the center of attention for many parties in Indonesia. This is due to its strategic role as a pillar of economic revival and the welfare of rural communities. To ensure that VOE objectives can be achieved, a good governance mechanism is needed. The existence of good governance mechanisms can minimize the opportunity for fraud to occur. However, until now, in the VOE context, there have been no standard governance mechanism indicators available that can be used as a reference in the implementation of governance. This article tries to conduct a preliminary study on the formation of governance indicators that refer to Government Regulation Number 11 of 2021, which consists of professionals, being open and responsible, being participatory, prioritizing local resources, and being sustainable. The final results of this paper suggest conducting research using the content study method to develop indicators of VOE governance.

Keywords: Village owned enterprises, good governance, professionals, open and responsible, participatory, prioritizing local resources, sustainable

SUSTAINABILITY PAYS OFF: A SYSTEMATIC LITERATURE REVIEW OF THE RELATIONSHIP BETWEEN ESG DISCLOSURE AND LISTED COMPANIES' FINANCIAL PERFORMANCE

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Abstract

Listed companies face challenges in standardising Environment, Social and Governance (ESG) disclosures, resource constraints, reputation and regulatory risks, and investor pressure while seeking to reap the benefits of ESG disclosure of financial performances. Hence, the objective of the study is to systematically review the determinants of ESG disclosure towards Firm's performances. Using PRISMA protocol as guidelines and 75 articles were selected, therefore, the findings revealed that Environment aspects, Social aspects, Governance aspects, and non-ESG aspects influenced ESG disclosure towards Firm Performances. The paper provides two contributions: 1) to encourage scholars to propose new and inventive indicators in ESG disclosures as potential future research direction, and 2) to identify new and potential moderating or mediating variables in influencing the relationship between ESG disclosures and financial performances of listed companies.

Keywords: ESG, ESG disclosures, firm performances, systematic literature review, listed companies, environmental, social, governance

NAVIGATING THE CHALLENGES OF AN EVOLVING DIGITAL AUDITING LANDSCAPE AMONG GOVERNMENT ACCOUNTANTS AND AUDITORS IN MALAYSIA

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Abstract

Digital technologies are changing traditional industries and business models. In the age of digital transformation, governance and control culture are becoming more important as more controls are built into automated systems. Digitising the audit process is letting accountants look at and evaluate more data than ever before. Digital auditing would also improve the risk assessment process and find insights and observations that add value and turn auditing from a duty into an opportunity. Semi-structured interviews were conducted for the study with the respondents who were composed of top management from the audit and accounting departments in Malaysia. The findings of the interviews encourage auditors to continue to conduct their audits virtually and digitally to achieve quality audit performance without compromising on quality. Automation and acquiescence of audit procedures in digital audits accommodate the role of the auditor in promoting the audit objective. This study helps to highlight the importance of digital audit in the public sector auditor's commitment to effective, efficient, and economical data processing.

Keywords: Digital technologies, business models, digital auditing, public sector

RAIN OR SHINE: DOES CEO DUALITY AFFECT CORPORATE REPORTING AND TAX AGGRESSIVENESS IN INDONESIA?

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Abstract

A CEO with executive and supervisory power in the same company is known as a CEO duality, considered a fairly frequent condition in Indonesia. The current research examines the moderating effect of CEO duality on the relationship between two types of corporate reporting, namely CSR disclosures and aggressive financial reporting toward tax aggressiveness in Indonesia. The study used static panel data regression analysis on 133 nonfinancial companies, segregated based on industry classifications. The data from the Indonesia Stock Exchange covered 2016 to 2020. The general finding suggests that CEO duality could strengthen CSR disclosures and tax aggressiveness, which found a negative relationship in most industries while weakening aggressive financial reporting and with a positive tax aggressiveness relationship. These findings support the stewardship theory that the CEO will responsibly serve the company and stakeholders and add to corporate governance strategies knowledge. This study is also the first evidence to segregate analysis by industry classification, which examines CEO duality's effect on the relationship between two types of corporate reporting in Indonesia toward corporate tax aggressiveness.

Keywords: CEO duality, corporate reporting, tax aggressiveness

CORPORATE FINANCIAL DISTRESS AND PERFORMANCE IN EMERGING COUNTRIES: A PRELIMINARY STUDY BASED ON BIBLIOMETRIC ANALYSIS

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Abstract

This paper presents a preliminary study on corporate financial distress and performance in emerging countries, utilizing a bibliometric analysis approach. The aim of this study is to identify key research themes, influential authors, and prominent journals in the field, while providing an overview of the existing literature on corporate financial distress and performance in emerging economies. A comprehensive bibliographic database which is SCOPUS was applied to identify relevant articles, extract data, and analyse the bibliometric indicators. The study's findings, based on 925 papers, have revealed several noteworthy insights. Firstly, the analysis highlights the increasing interest in research related to corporate financial distress and performance in emerging countries, indicating its growing significance in the field of finance. Secondly, it identifies key research themes, such as financial crisis, which has received significant attention in literature. Moreover, the study uncovers influential authors that have contributed substantially to the research in this domain. Overall, this preliminary study serves as a valuable resource for researchers, practitioners, and policymakers interested in understanding the dynamics of corporate financial distress and performance in emerging economies. The identified research themes and influential authors provide a foundation for further investigations and help guide future research directions in this area. By shedding light on the existing literature and research trends, this study contributes to the advancement of knowledge and facilitates evidence-based decision-making in the context of corporate financial distress and performance in emerging countries.

Keywords: Financial distress, performance, emerging countries, bibliometric analysis, co-authorship

VALIDATING THE MEASUREMENT SCALE FOR INTERNAL AUDITORS' INFORMATION TECHNOLOGY COMPETENCY

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Abstract

Recently, the use of IT in the business is a necessity. Consequently, the form of business evidence has changed from physical documents into databases. It has forced internal auditors to adapt the way of doing audit from manual audit into to be more IT based audit (Oldhouser, 2016). Therefore, the IT competence is a must for internal auditors. This paper aims to propose the scale in measuring the perception of internal auditors about their IT competency. This competency is not intended to define the competence of an IT auditor, but rather to the competence of an internal auditor in conducting the audit process with the help of information technology. Hopefully, it can contribute to providing alternative perceived IT competency for internal auditors.

Keywords: Information Technology (IT), auditors, competency

UNLEASHING SME BUSINESS AGILITY: A PARADIGM SHIFT FOR SUCCESS

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Abstract

Business agility is a crucial factor for the success of small and medium-sized enterprises (SME) in today's fast-paced and competitive business landscape. This paper explores the importance of balancing control and flexibility in SME to achieve business agility. It highlights the role of technology adoption and the implementation of remote work arrangements as enablers of agility. The paper presents a framework that helps SME strike the right balance between control measures and the flexibility needed to adapt to market changes and drive innovation. It discusses the benefits that technology can bring in enhancing agility, such as streamlining operations and enabling remote collaboration. However, it also acknowledges the risks associated with remote work arrangements and emphasizes the need for proper controls to ensure security and efficiency. By implementing this framework, SME can foster a culture of agility, capitalize on technological advancements, and optimize remote work opportunities to stay competitive and achieve their organizational objectives. The study examines the concepts of business agility in relation to leadership, technology, and performance for SME.

Keywords: Business agility, leadership, small and medium-sized enterprises (SME), technology, performance

RISK MANAGEMENT PRACTICES, INFORMATION TECHNOLOGY CAPABILITIES, AND ENTERPRISE RESILIENCE: RECENT FINDINGS FROM INDONESIA

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Abstract

Changes, crises, and uncertainty have become common traits of business evolution in today's interconnected, complex, and dynamic global business. This high-probability, high-impact prospective adversities emerge frequently, exacerbating businesses' struggles to survive and flourish. Consequently, how firms mitigate risks, remain resilient, and expand facing crises has become a critical problem for business executives. The purpose of this research is to determine the influence of risk management practices (RMPs) and information technology capabilities (ITCs) in enabling Indonesia's State-Owned Enterprises (SOEs) to be resilient in a dynamic environment. However, more research is needed to investigate the relationship between risk management practices, information technology capabilities, and enterprise resilience. Data were analyzed based on 322 online questionnaires from the top management and boards of Indonesia's SOEs using PLS-SEM. The findings show that risk management practices and information technology capabilities significantly strengthen enterprise resilience (ER). Additionally, the findings indicate that organizations' ITCs mediate the relationship between RMPs and ER. These findings indicate that investment in information technology capabilities and proper implementation of risk management practices are crucial for the resilience of SOEs. The findings enrich the knowledge of dynamic capabilities, risk management, and enterprise resilience in public enterprise in the emerging market from a dynamic capability theory point of view and may benefit policymakers and academicians. This research shows the potential for significant research areas in the resilience of SOEs in the context of highly fast-growing developing countries using dynamic capability theory.

Keywords: Risk management practices; information technology capabilities; enterprise resilience; state-owned enterprise; crisis, Indonesia

DIGITAL DISRUPTION AND CYBERSECURITY THREATS: REDEFINING THE ROLE OF INTERNAL AUDITING

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Abstract

The global digital disruption is transforming the business environment and parameters, as it replaces conventional practices and speeds up processes. With the shift to innovation, new business strategies are more reliant than ever on new IT capabilities, which in turn increases IT and cybersecurity risks. Simultaneously, raising the expectations of internal audit practices to keep pace with the need to audit new IT technologies and cybersecurity risks. Therefore, the current study aims to provide an in-depth understanding of how the role of internal audit function evolves in the current waves of digital disruption and cybersecurity threats. For this purpose, interviews with qualified internal auditor were conducted.

Keywords: Digital disruption; business environment; IT capabilities; cybersecurity risks; internal auditor.

RESHAPING THE MALAYSIAN MARKET: ANALYZING MERGERS AND ACQUISITIONS AMIDST COVID-19

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Abstract

In recent years, Malaysia has faced weak market sentiment due to several issues, the most recent and evident of which was the global coronavirus pandemic (Covid-19). Many of the respective authorities have taken this opportunity to offer recommendations on specific strategies for businesses in Malaysia to respond to the post-crisis situation (i.e., Deloitte). This paper explores the development of mergers and acquisitions in Malaysia from 1985 to the post-pandemic period (Covid-19) 2020.

Keywords: Mergers and acquisitions, malaysia, growth, market condition, pandemic, Covid-19

**SECTION 17A OF THE MALAYSIAN ANTI-CORRUPTION ACT (CORPORATE
CRIMINAL LIABILITY) – THE IMPLEMENTATION PERSPECTIVE IN THE
MALAYSIAN CORPORATE LANDSCAPE**

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Abstract

The research examines the development, implementation, and relevance and compares Section 17A of the MACC with developing and developed jurisdiction in the Malaysian corporate context. The research analyses the historical background of corporate liability and its effectiveness against corrupt practices in organizations. The research applied a qualitative methodology and adopted a jurisprudence approach, including the analyses of legislation and case laws. The research further compares the practices of countries like the United Kingdom and Indonesia. The research found that Sections 17A is unclear, and its application is limited. Therefore, the conviction rate of criminals involved in corruption is negligible. Further, the United Kingdom performs better in applying 7 equivalents to Section 17 A. Based on the findings, the research suggested to empower the investigative wing of MACC, a comprehensive and contemporary capacity-building program for the concerned authorities should be immediately launched to curb the menace. Ultimately, the government should improve the legal framework of corporate liability to yield significant results.

Keywords: Corruption, Corporate Liability, Section 17A

ASSESSING THE MEDIATING EFFECT OF AUDITORS' COMPETENCIES ON THE RELATIONSHIP BETWEEN DIGITAL TECHNOLOGY SKILLS AND FRAUD RISK JUDGEMENT PERFORMANCE

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Abstract

Auditors' professional credibility has deteriorated due to increasing reported cases of auditors' failure to detect and report material misstatements in the annual report. ACFE survey stipulated that the performance of auditors in revealing fraud is only 16% of cases, it is a small percentage as compared to 48% of fraud cases that were initially revealed by whistleblowers. There is still inadequate explanation regarding the factors that can impact the fraud risk judgment performance. This study aims to examine whether digital technology skills and individual competencies influence external auditors' effectiveness in performing their roles. A set of questionnaire surveys were distributed to audit firms in the Klang Valley area and registered with Malaysian Institutes of Accountants. 150 responses were received and analyzed using Smart-PLS 4.0. The findings from a survey conducted on external auditors proved that digital technology skills and individual competencies significantly influence the auditor effectiveness in fraud detection. In addition, the study found that digital technology skills facilitate the enhancement of individual competencies which subsequently improve their fraud risk judgment effectiveness. This study contributed to the researchers, auditors as well as educators in further understanding the factors that might influence the auditors' effectiveness in fraud detection. The findings suggest that auditors need to acquire digital technology skills and the use of proper software to effectively detect fraud.

Keywords: Digital technology skills, competencies, fraud detection, auditors

COULD DIGITAL PAYMENT MITIGATE FRAUD RISK IN TRADITIONAL CASH PAYMENT: A SYSTEMATIC LITERATURE REVIEW

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Abstract

The purpose of this research is to describe how digital payments can mitigate the risk of fraud in traditional cash payments compared to digital payments. It addressed on how digital wallet payment could reduce fraud risk in traditional cash payment comparing to digital payment. Thematic analysis of a systematic literature review was used as research methodology in the study, which was supported by interviews and focus group discussions. Thematic analysis on systematic literature review was done from 86 articles that were ready to be extracted and analyzed from total 112 related articles found. Findings of the study concluded that there is a need to switch from cash to digital payment, subject to the obstacles and requirements in the switching process. Infrastructure, user safety, acceptability and availability, and the established ecosystem environment are among the obstacles. One of the outcomes of the switching process will be a reduction in fraud risk. these findings were in line with most of prior studies.

Keywords: Digital payment, traditional payment, cash, fraud, risk

**SCEPTICISM AND TAX PROFESSIONAL JUDGMENT:
MEDIATING ROLE OF CLIENT'S FRAUD INDICATORS INTENSITY**

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Abstract

Tax officers are subjected to risk assessment, particularly in tax fraud risk. In performing their duties, tax officers are required to exercise their professional judgment throughout the audit and investigation activities. This study aims to examine the relationships between scepticism, client's fraud indicators intensity, and tax professional judgment. An experimental approach is employed for a total of 176 tax officers of the Inland Revenue Board of Malaysia (IRBM). The Partial Least Squares (PLS) of Structural Equation Modelling was used for the data analysis. The results reveal that scepticism is significant in influencing tax professional judgment either in its direct or indirect capacity. In addition, it provides further evidence that shows the existence of the mediation effect of client's fraud indicators intensity on the relationship between scepticism and tax professional judgment. This study provides significant contributions to the existing body of knowledge in the tax fraud risk area in the tax profession. Moreover, the findings from this study are deemed to be useful to those in the tax audit and investigation fields in providing additional guidelines in developing and enhancing tax fraud risk assessments program and training to improve better quality of tax professional judgment.

Keywords: Tax professional judgment, skepticism, fraud indicators intensity, risk assessment

A SYSTEMATIC LITERATURE REVIEW ON REGULATORY SETTINGS AND CORPORATE GOVERNANCE OF INDONESIA'S TWO-TIER BOARD SYSTEM

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Abstract

Although the two-tier system exists in civil law jurisdictions such as the Netherlands, Germany, and many Eastern European nations, the one-tier board system is much more prevalent in common law jurisdictions such as the UK, the US, and Australia. One-tier board systems are more popular than two-tier board systems in several countries. This study employs the SLR method to understand the existing knowledge and research gaps in studying the two-tier board system. The SLR method revealed three main categories: the advantages and disadvantages of the two-tier board system, regulatory settings and the board characteristics attributable to a two-tier board system. One of the advantages of a two-tier system is that it reduces information asymmetries and is more efficient for mitigating agency costs from free cash flow. This study also made specific references to Indonesia. While some countries give the alternative to companies to choose between one-tier or two-tier board system, in Indonesia, the two-tier board system is mandatory, where the law does not allow companies to choose between one-tier or two-tier board systems for both limited liability companies and public listed company (PLC). The SLR also revealed that board characteristics such as age, gender and composition also affect the operation and the effectiveness of a two-tier board system.

Keywords: Board of directors; regulatory setting; corporate governance; systematic literature review

REGULATING ORGANISATIONAL CORRUPTION THROUGH CORPORATE LIABILITY: MALAYSIA PERSPECTIVE

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Abstract

Corporate liability provision has been widely used in the developed countries such as the United States and United Kingdom to criminalise organisational corruption. However, the provision was just introduced in Malaysia in 2018, under the Section 17A of the Malaysian Anti-Corruption Commission Act 2009 (Amendment 2018) (Act A1567). Corruption is getting more prevalent by the day, and corrupt practises are frequent on both a national and global scale. The corruption act was mainly focusing on penalising the individuals although it was done on behalf of the organisation. Therefore, corporate liability was introduced as an initiative to penalize the organisations who are involved in the corruption. However, limited study has discussed this criminal liability practices, especially in the Malaysia context. Therefore, this study aims to understand the corporate liability framework in Malaysia to create awareness to the public, especially the organisations on corporate liability.

Keywords: Corporate liability, corruption, adequate procedure, Malaysia

SAFEGUARDING STABILITY: A CONCEPTUAL NOTE OF THE RESILIENCE DIMENSIONS IN ISLAMIC BANKS

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Abstract

This paper delves into the resilience dimensions of Islamic banks within the Malaysian context, with an emphasis on maintaining stability. A thorough literature review, incorporating case studies, theoretical frameworks, and empirical research, explores the elements that contribute to the resilience of Islamic banks. This review examines vital dimensions such as risk management, regulatory frameworks, governance structures, financial performance, and customer trust to comprehend the mechanisms that support resilience. The study further investigates the unique features of the Islamic banking sector in Malaysia, including regulatory frameworks, policy initiatives, and market conditions. By considering the specific challenges and opportunities faced by Islamic banks in Malaysia, this paper provides valuable insights into the dynamics of resilience within the country's Islamic banking industry. Moreover, this research pinpoints future research avenues for Islamic banking resilience. It emphasizes the importance of studying emerging areas such as technology-driven disruptions, environmental and social sustainability, digital transformation, and the impact of global economic shifts on the resilience of Islamic banks. By outlining these research directions, this paper urges scholars and practitioners to enhance their knowledge of the evolving dynamics of Islamic banking resilience. To sum up, this article presents a comprehensive review of the resilience dimensions of Islamic banks within the Malaysian context. It consolidates current literature, provides insights into the distinctive challenges confronted by Islamic banks in Malaysia, and identifies different research opportunities. The findings of this paper have important implications for policymakers, regulators, and practitioners looking to strengthen the resilience and stability of Islamic banks in a constantly evolving global financial landscape.

Keywords: Bank resilience, bank stability, financial stability, safeguarding stability,
Malaysia context

SUSTAINABLE INVESTING UNLEASHED: THE POWER OF CLIMATE FINTECH IN A CHANGING CLIMATE

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Abstract

Over time, people have become increasingly concerned about the ever-present and rapidly expanding global issue of climate change. The more frequent and intense weather phenomena are attributed to climate change, and they will impact the future viability of financial institutions. The financial sector faces a systemic risk from climate change, which demands regulators' greater supervision and mitigation measures to enable a transition towards a greener economy. Climate FinTech is a swiftly evolving industry committed to tackling climate change worries through pioneering financial strategies for a more sustainable and long-lasting future. This study explores the emergence of climate FinTech as a new realm of sustainable investment, its capacity to promote the shift towards a low-carbon economy, and the prospects and challenges it presents for investors, start-ups, and policymakers. The study analyses the current investment trends in FinTech and discusses the implications for sustainable investing. This qualitative research employs the descriptive method and the analysis based on the study of the past literature. The results indicated a significant rise in FinTech investments between 2015 and 2019, but due to the COVID-19 pandemic, the trend declined in 2020. It was found that the Americas were the most sought-after investment destinations, trailed by the EMEA region and Asia-Pacific. Additionally, venture capital investment in FinTech start-ups saw significant growth globally between 2015 and 2021. Our result supported that investing in climate FinTech would help to reduce the combat climate as innovative solutions can be developed to shift to a sustainable future.

Keywords: Climate change, FinTech, investment, green technology, sustainability

EXPLORING THE NEXUS BETWEEN AUDIT QUALITY AND GREEN INVESTMENT EFFICIENCY: EVIDENCE FROM SINGAPORE

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Abstract

Understanding the determinants of green investment efficiency is required first for companies to assess the effectiveness and optimization of their investments in this area. One determinant is audit quality, which plays an important role in ensuring the reliability of financial information and encouraging effective managerial investment decisions. This study examines the effect of audit quality on green investment efficiency using data from 43 green debt securities by relevant enterprises from 2017 to 2021. It uses parametric and non-parametric measures of firm investment efficiency, based on residuals extracted from the investment efficiency model and the data envelopment analysis (DEA) approach, respectively, to assess whether audit quality improves green investment inefficiency. It analyses this relationship after distinguishing between firms that under-invest and those that over-invest. The results show that green investment inefficiency decreases with audit quality. Specifically, auditor knowledge leads to less green investment in firms prone to over-investment and more investment in firms prone to under-investment. This relationship appears to be independent of a firm's financial reporting quality, which indicates that auditors provide value-added services that impact the green investment decisions of firm managers, separately from the quality of accounting information.

Keywords: Green investment, audit quality, investment decisions, green securities, Under/over-investment

REVISITING QUALITY OF GOVERNANCE, FINANCIAL DEVELOPMENT, GLOBALISATIONS ON FOREIGN DIRECT INVESTMENT: THE CS-ARDL APPROACH

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Abstract

Foreign direct investments (FDI) are an essential element of global economic development. The impact of Quality of governance (QoG), Financial Development (FD) and Globalisation Nexus have been debated as the core stimulation of FDI in emerging economies. This study is intended to revisiting the influence of QoG and FD and Globalisation Nexus towards FDI among emerging economies. We provide empirical evidence based on income level; Upper and lower-income countries, while considering non-linear relationships. We analysed 35 years of panel time-series data of developing countries from 1984 to 2019 using cross-sectional autoregressive distributed lags (CS-ARDL). The findings suggest that the QoG, FD and globalization nexus alone in the model are prominence stimulating FDI in both samples. In addition, we manifested the role of FD to QoG and globalization nexus as important in boosting FDI for both samples. This study attributes to the substantial contributions of government investment policy in the future.

Keywords: Foreign direct investment, quality of governance, financial development, globalization, ICRG, , CS-ARDL

Acknowledgements

We would like to express our gratitude to:

Panel of Discussants

Prof. Dr Mohammad Masrurul Mowla
Prof. Dr. Nafsiah Mohamed
Assoc. Prof. Dr. Elif Baykal
Assoc. Prof. Omar Khalit Bhatti
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And all those who have contributed directly and indirectly towards the success of this conference.

ICTHM 2023 PROGRAMME SCHEDULE

DAY 1 – Monday, 12 June 2023	
8.30am – 8.45am	Registration
8.45am – 9.00am	Opening session
9.00am – 9.15am	<p>Welcoming Speech</p> <p><i>Prof. Dr. Zuraidah Mohd Sanusi</i> <i>Institute of Leadership and Development (ILD)</i> <i>Universiti Teknologi MARA</i></p>
9.15am – 9.45am	<p>Keynote Address I</p> <p>“Solid Waste Management to Energy Sustainability: Unlocking the Power Within”</p> <p><i>Prof. Ts. Dr Norazah Abd Rahman</i> <i>Deputy Vice-Chancellor</i> <i>Research and Innovation</i> <i>Universiti Teknologi MARA (UiTM), Malaysia</i></p>
9.45am – 10.15am	<p>Keynote Address II</p> <p>“Responses of SAARC Countries to Russia-Ukraine Crisis: A Neoclassical Realist Approach”</p> <p><i>Prof. Dr Mohammad Masrurul Mowla</i> <i>Pro-Vice Chancellor</i> <i>International Islamic University Chittagong,</i> <i>Bangladesh</i></p>
10.15am – 10.45am	<p>Keynote Address III</p> <p>“Crucial Enhancement in Auditing of State Owned Enterprises in Indonesia”</p> <p><i>Ir. Daniel Lumban Tobing CSFA, CFrA</i> <i>Board Member II</i> <i>Audit Board of Indonesia (BPK), Indonesia</i></p>
10.45am – 11.15am	Refreshment & Networking
11.15am – 11.45am	<p>Keynote Address IV</p> <p>“Future of AI and its Effect on Social Sciences: An Academic Perspective”</p> <p><i>Prof. Dr. Gokhan Silahtaroglu</i> <i>Dean</i> <i>School of Business & Management Sciences,</i> <i>Istanbul Medipol University, Turkiye</i></p>
11.45am – 12.45am	<p>Memorandum of Understanding/ Letter of Intent signing ceremony & group photo</p>

12.45am – 2.00pm	Lunch break
2.00pm – 3.30pm	Forum I Theme: Building a sustainable future: Fostering synergy between technology, business and humanity Moderator: Prof. Dr. Gokhan Silahtaroglu Forum speakers: <ol style="list-style-type: none"> 1. Mr Fatih Çiftçi - CEO Pusula 2. Professor Ts. Dr. Kamal bin Yusoh - Assistant Vice-Chancellor (Centre for Corporate and Quality Affairs), Universiti Malaysia Pahang (UMP) 3. Prof. Ts. Dr. Shukor Abd Razak- Deputy Vice-Chancellor (Research & Innovation), Universiti Sultan Zainal Abidin (UNISZA) 4. Prof. Dr. Farid A. Sobhani – United International University, Bangladesh 5. Dr. Muhummad Khairul Islam- Institute of Energy Policy and Research (IEPRE) Putrajaya Campus, Universiti Tenaga Nasional (UNITEN), Malaysia
3.30pm – 3.45pm	Refreshment & Networking
3.45pm – 5.00pm	Parallel session I
5.00pm	End of Day 1

DAY 2 – Tuesday, 13 June 2023	
9.00am – 9.10am	Opening session <i>Prof. Dr. Jamaliah Said</i> Director Accounting Research Institute
9.10am – 9.40am	Keynote Address V “The Importance of Soft Skills in Personal and Professional Growth: Nurturing Success in a Dynamic World” <i>Prof Dr. Ali Gunes</i> Bolu Abant Izzet Baysal University Türkiye
9.40am – 10.10am	Keynote Address VI “Integration of Technical Skills and Human Qualities for Leadership Excellence” <i>Prof. Dr. Farid A. Sobhani</i> United International University Bangladesh
10.10am – 10.40am	Refreshment & Networking

10.40am – 12.30pm	<p>Forum II</p> <p>Theme: "Innovation for Social Good: Harnessing the Power of Technology to Address Global Challenges"</p> <p>Moderator: Associate Prof. Yurdagül Meral</p> <p>Forum speakers:</p> <ol style="list-style-type: none"> 1. Assist. Prof. Mustafa Arslan -Ankara Medipol University 2. Assoc. Prof. Ir. Ts. Dr. Juliana Johari – Penolong Naib Canselor (Infostruktur), Universiti Teknologi MARA (UiTM) 3. Assoc. Prof. Datuk Dr. Sabri Bin Mohamad Sharif - Deputy Vice-Chancellor (Student Affairs & Alumni), Universiti Teknikal Malaysia Melaka (UTEM) 4. Dr. Ipung Purwatiningsih – Universitas Indonesia, Indonesia 5. Prof. Dr. Shamsul Sahibuddin – Universiti Teknologi Malaysia
12.30pm – 2.00pm	Lunch
2.00pm – 3.15pm	PARALLEL SESSION II
3.15pm – 3.30pm	<p>Closing speech</p> <p><i>Assoc. Prof. Dr. Eley Suzana Kasim</i></p> <p><i>Conference Director</i></p>
3.30pm	End of Day 2

PROGRAMME SCHEDULE – PARALLEL SESSIONS

DAY 1 – Monday, 12 June 2023				
3.45pm – 5.00pm	Parallel session I			
	Room 1	Room 2	Room 3	Room 4
	Presentation 10 min Discussant & Q&A 5 min	Track: Human Resource Management Moderator: Dr Muhammad Nazmul Hoque Discussant: Assoc. Prof. Dr. Elif Baykal	Track: Strategic Management Moderator: Dr. Nur Aima Shafie Discussant: Assoc. Prof. Omar Khalit Bhatti	Track: Digital/Technology Moderator: Assoc. Prof. Dr Rozita Naina Mohamed Discussant: Assoc. Prof. Özge Doğuç
1. The Relationships Between Workplace Spirituality and Adoption of Green Mindfulness in Employee Level <i>Ayşe Öykü Yılmaz</i> 2. Telework as the Rising Type of Working Outside the Workplace: A Bibliometric Analysis <i>Halil Yorulmaz</i> 3. The Moonlighting Intentions in Service Sector: Post Pandemic Experience <i>Sevil Surucu</i>	5. Strategic Management Process of Language Schools <i>Filiz Mızrak</i> 6. Dynamic Capabilities, Risk Management Practices, and Enterprise Resilience: The Findings from Indonesia State-owned Enterprises <i>Purwatiningsih Lisdiono</i> 7. Use of Supply Chain Management and ERP Applications to Create Competitive Advantage <i>Filiz Mızrak</i>	10. Empowering the Engagement of Digital Marketing Delivery Services Innovation Apps for Users Interface in Middle East, Turkiye, Thailand and Malaysia <i>Rozita Naina Mohamed</i> 11. Digital Disruption and Cybersecurity Threats: Redefining the Role of Internal Auditing <i>Aziatul Waznah Ghazali</i> 12. An evaluation framework for the impact of Digitalization on the Quality of Governance: Evidence from Indonesia <i>Darusalam</i>	Business Meeting Chairman: Prof. Dr. Ali Gunes	

	4. Peer Relations And Job Performance <i>Batuhan Sarigül</i>	8. Defining Appropriate Strategies for Effective Cost Management in Nuclear Energy Investments <i>Serhat Yüksel</i> 9. Risk Management Practices, Information Technology Capabilities, and Enterprise Resilience: Recent Findings from Indonesia <i>Purwatiningsih Lisdiono</i>		
	End of Day 1			

DAY 2 – Tuesday, 13 June 2023			
2.00pm – 3.15pm	PARALLEL SESSION II		
Presentation 10 min Discussant & Q&A 5 min	Room 1	Room 2	Room 3
	Track: Economics/Finance Moderator: Dr Aziatul Waznah Ghazali Discussant: Assoc. Prof. Serhat Yüksel	Track: Islamic Studies Moderator: Dr Muhammad Nazmul Hoque Discussant: Prof. Dr Mohammad Masrurul Mowla	Track: Education/ sustainability/ marketing Moderator: Dr. Darusalam Discussant: Assist Prof. Fatih Pınarbaşı
	13. Assessing the Relationship Between Income Inequality, Gross Domestic Product and Corruption: Evidence from High and Low-Income Countries <i>Nelly Masnila</i>	17. Islamization of Knowledge in Bangladesh: Contribution of International Islamic University Chittagong <i>Md. Nurul Islam</i>	21. EWOM Customer Experience of Theme Parks; A Qualitative Analysis from Turkey <i>Bahar Mrs Divrik</i>
	14. Determinants of Profit for the listed manufacturing companies in Istanbul Stock Exchange for three sectors <i>Dilek Yomralıoğlu</i>	18. Positivity In the Wording of Holy Book Quran <i>Elif Baykal</i>	22. A Leadership Suggestion Contributing to The Spiritual Well-Being of Remote Workers After the Pandemic <i>Faik Sabri</i>
	15. Exploring the nexus between audit quality and green investment efficiency: Evidence from Singapore <i>Renato Sitompul</i>	19. Financing Higher Learning Institutions through Religious Motivation: Exploring the Application of Malaysia Madani Concept <i>Muhammad Nazmul Hoque</i>	23. Exploring, categorizing, and prioritizing the ESG factors for organizational sustainability: Evidence from Customers of Malaysian electricity utility company <i>Muhammad Khairul Islam</i>
	16. The Scam-Proof Investor: Investigating the Link Between Financial Literacy, Financial Behaviour and Investment Scam Awareness <i>Eley Suzana Kasim</i>	20. Integrating Islamic Values into Local Waqf Council Governance: Predicting Officers' Levels of Integrity <i>Dalila Daud</i>	
4.00pm	End of Day 2		

ICTHM2023 – ONLINE PROGRAMME SCHEDULE

DAY 1 – Monday, 12 June 2023	
8.30am – 8.45am	Registration
8.45am – 9.00am	Opening session
9.00am – 9.15am	<p>Welcoming Speech</p> <p><i>Prof. Dr. Norhayati Mohamedi</i> <i>Deputy Director, Postgraduate and International,</i> <i>Accounting Research Institute</i> <i>Universiti Teknologi MARA</i></p>
9.15am – 11.30 am	Parallel session I
11.30am – 2.00pm	Lunch Break
2.00pm – 2.45pm	<p>Keynote Address I</p> <p>“Solid Waste Management to Energy Sustainability: Unlocking the Power Within”</p> <p><i>Prof. Ts. Dr Norazah Abd Rahman</i> <i>Deputy Vice-Chancellor</i> <i>Research and Innovation</i> <i>Universiti Teknologi MARA (UiTM), Malaysia</i></p>
2.45pm – 3.15pm	<p>Keynote Address II</p> <p>“Responses of SAARC Countries to Russia-Ukraine Crisis: A Neoclassical Realist Approach”</p> <p><i>Prof. Dr Mohammad Masrurul Mowla</i> <i>Pro-Vice Chancellor</i> <i>International Islamic University Chittagong,</i> <i>Bangladesh</i></p>
3.15pm – 3.45pm	<p>Keynote Address III</p> <p>“Crucial Enhancement in Auditing of State Owned Enterprises in Indonesia”</p> <p><i>Ir. Daniel Lumban Tobing CSFA, CFrA</i> <i>Board Member II</i> <i>Audit Board of Indonesia (BPK), Indonesia</i></p>
3.45pm – 4.15am	Refreshment
4.15am – 4.45am	<p>Keynote Address IV</p> <p>“Future of AI and its effect on Social Sciences: An academic perspective”</p> <p><i>Prof. Dr. Gokhan Silahtaroglu</i> <i>Dean</i> <i>School of Business & Management Sciences,</i> <i>Istanbul Medipol University, Turkiye</i></p>
	End of Day 1

DAY 2 – Tuesday, 13 June 2023	
8.30am – 8.45am	Registration
8.45am – 9.00am	Opening session
9.00am – 10.00am	Keynote Address V Dr. Sazali Zainal Abidin, Universiti Brunei Darussalam
10.00am – 11.00am	Keynote Address VI Dr Saiyidi Mat Roni, School of Business and Law, Edith Cowan University
11.00am – 12.15	Parallel session II
12.15am – 2.10 pm	Lunch Break
2.10pm – 2.40pm	Keynote Address VII “The Importance of Soft Skills in Personal and Professional Growth: Nurturing Success in a Dynamic World” <i>Prof Dr. Ali Gunes</i> <i>Bolu Abant Izzet Baysal University</i> <i>Türkiye</i>
2.40pm – 3.10pm	Keynote Address VIII “Integration of Technical Skills and Human Qualities for Leadership Excellence” <i>Prof. Dr. Farid A. Sobhani</i> <i>United International University</i> <i>Bangladesh</i>
3.10pm – 3.40pm	Refreshment
3.40pm – 5.00pm	Forum II Theme: "Innovation for Social Good: Harnessing the Power of Technology to Address Global Challenges" Moderator: Associate Prof. Yurdagül Meral Forum speakers: <ol style="list-style-type: none"> 1. Assist. Prof. Mustafa Arslan -Ankara Medipol University 2. Assoc. Prof. Ir. Ts. Dr. Juliana Johari – Penolong Naib Canselor (Infostruktur), Universiti Teknologi MARA (UiTM) 3. Assoc. Prof. Datuk Dr. Sabri Bin Mohamad Sharif - Deputy Vice-Chancellor (Student Affairs & Alumni), Universiti Teknikal Malaysia Melaka (UTEM) 4. Dr. Muhummad Khairul Islam- Institute of Energy Policy and Research (IEPre) Putrajaya Campus, Universiti Tenaga Nasional (UNITEN), Malaysia 5. Dr. Ipung Purwatiningsih – Universitas Indonesia, Indonesia
End of Day 2	

PROGRAMME SCHEDULE – PARALLEL SESSIONS (ONLINE)

DAY 1 – Monday, 12 June 2023					
9.15am – 11.30 am	Parallel session I				
	Room 1	Room 2	Room 3	Room 4	Room 5
	Presentation 10 min Discussant & Q&A 5 min	<p>Track: Economic / Finance / Information Technology</p> <p>Moderator: Prof Dr. Imbarine Bujang</p> <p>Discussant: Assoc. Prof.Dr. Ruhaini Muda</p>	<p>Track: Humanities</p> <p>Moderator: Assoc Prof Dr Norlaila Md Zin</p> <p>Discussant: Dr Rubaiyet Hasan Khan</p>	<p>Track: Financial Reporting / Taxation</p> <p>Moderator: Dr. Wan Razazila Wan Abdullah</p> <p>Discussant: Dr. Raziah Bi Binti Mohamed Sadique</p>	<p>Digitalization / IT</p> <p>Moderator: Dr Farah Aida Nadzri</p> <p>Discussant: Dr. Yuslina Zakaria</p>
<p>24. Asymmetric Adjustment in Malaysian Stock Market <i>Bee-Hoong Tay</i></p> <p>25. Digital Adoption and Corruption on Stock Market Development: Evidence from High Income, Upper and Lower Middle Income Economies <i>Igo Febrianto</i></p>	<p>33. Exploring the Evolutions of Digital Humanities and Knowledge Transfer in Cultural Heritage Studies Via the Spectra of Bibliometric Analysis and Systematic Literature Review <i>Razifah Othman</i></p> <p>34. Türkiye- Bangladesh Bilateral Relation and Turkish Response to the Rohingya Issue of Bangladesh: An Analysis</p>	<p>40. A Preliminary Study of Corporate Environmental Disclosure in Annual Reports of Malaysian Manufacturing Companies <i>Ilyia Dayana Mohamed Izwan</i></p> <p>41. How Well Do Transfer Pricing and Firm's Financial Characteristics Explain Tax Avoidance Motive?</p>	<p>48. Digital Preservation and Data Integrity: A Case Study <i>Nordiana Mohd Nordin</i></p> <p>49. Integrating Maqasid Syariah Principles and Digital Transformation of Halal Supply Chain: A Holistic Approach to Halal Governance <i>Siti Navillah N Zulkifli</i></p>	<p>54. Metaverse And Modification Needs of Human Resources Management Practices and Policies: An Islamic Perspective <i>Ardian Mr. Adhiatma</i></p> <p>55. The Influence of Human Governance Towards Sustainable Supply Chain</p>	

	<p>26. The Impact of Macroeconomic Variables on Unemployment Rate in Afghanistan: A Time Series Analysis <i>Eshaq Ali Barna</i></p> <p>27. Oil Price and Government Expenditure on Economic Growth in Malaysia <i>Kazi Musa</i></p> <p>28. Present Status, Problems, And Prospects of Islamic Banking in Turkey: An Analysis <i>Md. Shariful Haque</i></p> <p>29. Public Spending, Corruption, And Human Development: Empirical Evidence in Middle-Income Countries <i>Prayudha Ananta</i></p>	<p><i>A B M Nurul Absar</i></p> <p>35. The Other Side of The Medallion: Guilds in Medieval East <i>Elif Baykal</i></p> <p>36. Parent And Child Communication About Sexuality: Experiences of College Students <i>Dini F. Baharudin</i></p> <p>37. Exploring The Happiness Model for B40 Couples in Managing Family Crisis in Malaysia <i>Abdul Rashid Abdul Aziz</i></p> <p>38. The Effectiveness of a Drug Abuse Prevention Module Based on Self-Assertance, Spirituality and Belief in The Detriments of Drug Abuse (MPDAKK) <i>Amin Al Haadi Haadi Bin Shafie</i></p> <p>39. Achieving Balance Observance of Good</p>	<p><i>Vidiyanna Rizal Putri</i></p> <p>42. Benefits and Obstacles of Integrated Reporting in The Public Sector <i>Nik Haslizawaty Abdul Halim</i></p> <p>43. Tax Avoidance: In the Perspective of Governance and Financial Factors <i>Vidiyanna Rizal Putri</i></p> <p>44. The Bibliometric Analysis on Transfer Pricing: Evidence from The Last 40 Years (1983-2022) <i>Mohd Zulfikri Abdul Rashid</i></p> <p>45. Rain or Shine: Does CEO Duality Affect Corporate Reporting and Tax Aggressiveness in Indonesia? <i>Ninuk Dewi Kesumaningrum</i></p>	<p>50. The System Utilization Interest as A Mediator of The Effect of Using the UTAUT Model on The Village Fund System <i>Khairul Fuad</i></p> <p>51. Computerized Accounting Information System and Task Characteristics in Indonesian Islamic Microfinance: An Application of Task Technology Fit Model <i>Provita Wijayanti</i></p> <p>52. Predictive Factors of Social Media Usage on Students' Subjective <i>Abdul Rashid Abdul Aziz</i></p> <p>53. Uncovering The Key Drivers for Business Growth in Digital Social Innovation Amongst Young Entrepreneurs Using DEMATEL <i>Norshuhada Binti Abdul Razak</i></p>	<p>Management Disclosure: A Recent Literature Review <i>Nur Zharifah Che Adenan</i></p> <p>56. The Internet of Things in Healthcare and Its Impact On The Workforce <i>Oluş Gizem Alkan</i></p> <p>57. Cross-Border Institutional Partnership and Collaboration for Promoting International Student Mobility <i>Ahmet Turali</i></p> <p>58. Building A Sustainable Future by Harnessing Technology in Fostering The Synergy Between Business And Humanity: A Conceptual Note <i>Nurhidayah Yahya</i></p>
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	<p>30. Governance, Fiscal Expenditure, and Economic Growth in OIC Countries: Role of Natural Resources and Information Communication Technology <i>Naila Erum</i></p> <p>31. Reshaping The Malaysian Market: Analyzing Mergers and Acquisitions Amidst Covid-19 <i>Mohd Afiq Azero</i></p> <p>32. Safeguarding Stability: A Conceptual Note of The Resilience Dimensions in Islamic Banks <i>Faroz Faidnor</i></p> <p>32. Revisiting Quality of Governance, Financial Development, Globalisations on Foreign Direct Investment: The CS-ARDL Approach <i>Marhamah Mohd Rafidi</i></p>	<p>Works: Learning from The Insights of Imam Al-Ghazali and Saint Augustine <i>Mohd Rosmizi Abd Rahman</i></p>	<p>46. Corporate Financial Distress and Performance in Emerging Countries: A Preliminary Study Based on Bibliometric Analysis <i>Mohd Taufik Mohd Suffian</i></p> <p>47. Scepticism and Tax Professional Judgment: Mediating Role of Client's Fraud Indicators Intensity <i>Nurliyana Haji Khalid</i></p>		
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11.00am – 12.15pm	Parallel session II			
	Room 1	Room 2	Room 3	Room 4
Presentation 10 min Discussant & Q&A 5 min	Track: Audit / Shariah Audit Moderator: Dr. Yusarina Mat Isa Discussant: Dr. Azleen Ilias	Track: Governance / Fraud / Integrity / Risk Moderator: Assoc. Prof. Dr. Norziana Lokman Discussant: Prof. Dr. Nafsiah Mohamed	Track: Education/ Sustainability/ marketing Moderator: Dr. Nur Syuhada Jasni Discussant: Prof. Dr. Corina ak Joseph	Track: Fraud & Corruption Moderator: Dr Nurhidayah Yahya Discussant: Assoc. Prof. Dr. Sharifah Norzehan Yusof
	59. The Influence of Professional Skepticism and Self-Efficacy on The Detection of Fraud Financial Statements in Auditors of Public Accounting Firms <i>Novy Silvia Dewi</i>	68. Government Enforcement as a Motivating Factor for Corporate Integrity Practices Implementation <i>Jaizah Abdul Jabar</i> 69. E-Governance in Bangladesh: Challenges and Opportunities for Improving Public Service Delivery and Citizen Engagement <i>Md. Aiub Hossain Elif Baykal</i>	76. Web-Based Sustainability Reporting: Evidence from State Islamic Religious Councils (SIRC) In Malaysia <i>Nor Aishah Mohd Ali</i> 77. Factors Influencing Business Sustainability of SMEs In Indonesia Post Covid-19 Pandemic <i>Devi Permatasari</i>	85. Detection of Financial Statement Fraud Using Fraud Hexagon Theory Perspective: Study on Indonesian Public Listed Firms <i>Yuztitya Asmaranti</i> 86. Corruption Cases in Relation to State-Owned Enterprise in Indonesia <i>Nathan Junino Jahja</i>
	60. Determinants of Shariah Non-Compliance Risk Judgment Among Shariah Auditors: A Theoretical Framework <i>Azeira Ahmad</i>	70. A Bibliometrics Analysis on Corporate Governance and Risk Disclosure Literature <i>Hendri Setyawan</i>	78. The Effect of Entrepreneurial Leadership Capability on Sustained Competitive Advantage: The Role of Strategic Agility as A Mediation Factor <i>Lutfi Trisandi Rizki</i>	87. Analysis of The Influence of Big Data Competencies and Self-Efficacy on Detection of Financial Statement Fraud: Study of Internal Auditors in Indonesia <i>Novy Silvia Dewi</i>
	61. Recognizing The Current State of Operational Shariah Audit of Islamic Banks: A Literature Review <i>Sri Sulistyowati</i>			
	62. Evaluation of the internal control systems in the public sector <i>Afzal Izzaz Zahari</i>			

	<p>63. Behavioural Reasoning Theory: Identifying Actus Reus of Dysfunctional Audit Behaviour <i>Ahmad Rudi Yulianto</i></p> <p>64. Navigating The Challenges of An Evolving Digital Auditing Landscape Among Government Accountants and Auditors in Malaysia <i>Soliha Sanusi</i></p> <p>65. Validating the Measurement Scale for Internal Auditors' Information Technology Competency <i>Julian Lufti</i></p> <p>66. Digital Disruption and Cybersecurity Threats: Redefining the Role of Internal Auditing <i>Zulaikha 'Amirah Johari</i></p> <p>67. Assessing The Mediating Effect of Auditors' Competencies on The Relationship Between Digital Technology Skills and Fraud Risk Judgement Performance <i>Fazlida Mohd Razali</i></p>	<p>71. The Effect of Corporate Governance on Firm Performance During Covid-19 Pandemic: Evidence from Malaysia <i>Mohd Taufik Mohd Suffian</i></p> <p>72. Good Governance in Village Owned Enterprises: The Case in Indonesia <i>Satria Nanda</i></p> <p>73. A Systematic Literature Review on Regulatory Settings and Corporate Governance of Indonesia's Two-Tier Board System <i>Doni Sagitarian Warganegara</i></p> <p>74. A Comprehensive Framework for Evaluating Maqasid Shariah Performance of Islamic Banks in Indonesia <i>Chara P T Tubarad</i></p> <p>75. A Comprehensive Framework for Evaluating Maqasid Shariah Performance of Islamic Banks in Indonesia <i>Chara P T Tubarad</i></p>	<p>79. Sustainability Pays Off: A Systematic Literature Review of the Relationship between ESG Disclosure and Listed Companies' Financial Performance <i>Abd Hadi Mustaffa</i></p> <p>80. Determinants Of Bumiputera Export Performance Success in Halal Food Industry <i>Zurina Omar</i></p> <p>81. Halal Cosmetic Product: The Moderating Role of Education <i>Noreen Noor Abd Aziz</i></p> <p>82. Unleashing SME Business Agility: A Paradigm Shift for Success <i>Afzal Izzaz Zahari</i></p> <p>83. The State, Role and Challenges of Social Entrepreneurship in Malaysia <i>Nur Aima Shafie</i></p> <p>84. Sustainable Investing Unleashed: The Power of Climate Fintech in A Changing Climate <i>Siti Marlia Shamsudin</i></p>	<p>88. Could Digital Payment Mitigate Fraud Risk in Traditional Cash Payment: A Systematic Literature Review <i>Machmudin Prasetya</i></p> <p>89. Section 17A of the Malaysian Anti-Corruption Act (Corporate Criminal Liability) – The Implementation Perspective in The Malaysian Corporate Landscape <i>Siti Jalilah Mat Husin</i></p> <p>90. Regulating Organisational Corruption Through Corporate Liability <i>Salwa Zolkafil</i></p>
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